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The Solicitors' Journal and Reporter.

LONDON, MAY 12, 1888.

CURRENT TOPICS.

MR. JUSTICE CHITTY has had his attention called to the form of order in use where dividends are directed to be paid out of court to a married woman who is restrained from anticipation. It frequently happens when such an order is made that the married woman is living abroad, and, consequently, the income is received for her by a duly authorized attorney. In such a case the court has no guarantee that the income is not dealt with by anticipation, as, for instance, that the attorney is receiving it for his own use or for the use of someone other than the person intended to be benefited. The case, it should be observed, is not analogous to a forfeiture, but it is the duty of the court to preserve to the married woman the benefit which was intended by the testator or settlor, and which any secret attempt to assign would nullify. When, therefore, a married woman is restrained from anticipation and there is no gift over, Mr. Justice CHITTY has approved of the following form:—"The said A. being restrained from anticipating such dividends during her coverture, they are not to be paid to any attorney except upon an affidavit or statutory declaration by such attorney that he receives them on behalf and for the use of the said A. and not of any other person to whom she has assigned or purported to assign them." Where there is a gift over and a consequent forfeiture on any attempt to assign, the usual affidavit by the married woman herself in the terms of the gift is still required.

MR. COZENS-HARDY'S "Bill to amend the law relating to accumulations" has been re-introduced in the present session, with the addition of a new clause excluding from its operation trusts or directions for payment of debts or for keeping on foot any policy of assurance. These exemptions are obviously proper, and if the latter had not been introduced, the business of insurance companies might have been considerably interfered with. But we think that the operation of the Bill ought to be still further restricted. Why should a testator, while able to bequeath a legacy contingently on the legatee's attaining twenty-five, be rendered unable to bequeath the accumulated income to the legatee on his attaining that age? We pointed out last year that the Bill was probably suggested by the remarks of the late Mr. Justice PEARSON in *Re Alford* (34 W. R. 773); if our memory serves us rightly, that judge made a direct personal appeal to Mr. COZENS-HARDY to initiate legislation in the matter, and we can quite understand the obligation which personal friendship and regard for the memory of the lamented judge impose on the introducer of the Bill. But we venture to think that no great public mischief would result if the law were left alone, and that the Bill, even as modified, may possibly do more harm than good. Some valuable observations on the subject will be found in an appendix to a volume of Precedents of Settlements which Mr. VAIZEY has just published by way of supplement to his work on Settlements—a work, by the way, which, from our own experience as well as from the unanimous testimony which reaches us, we may say proves in practice to be one of the most useful of the recent additions to the conveyancer's library. Among other matters the writer points out that the observations of Mr. Justice PEARSON ought not to be taken as implying that he would have approved of the sweeping restrictions proposed in last year's Bill. "A particular class of cases, in which directions to accumulate had worked mischievously, had been presented to the judge's mind, and it was with reference to that class that his observations were at least especially and primarily directed; and it cannot be inferred, from his use of universal terms in describing his disapprobation, that he would have favoured a universal statutory prohibition of accumulation."

A POINT of the greatest importance to many mortgagees has been once more put in doubt by a decision of CAVE, J., in *Ex parte Kennedy, Re Willis*, of the judgment in which we hope to give an authentic report next week. It is provided by section 6 of the Bills of Sale Act, 1878, that "every attornment, instrument, or agreement, not being a mining lease, whereby a power of distress is given, or agreed to be given, by any person to any other person by way of security for any present, future, or contingent debt or advance, and whereby any rent is reserved or made payable as a mode of providing for the payment of interest on such debt or advance, or otherwise for the purpose of such security only, shall be deemed a bill of sale within the meaning of the Act." Now many mortgages are, or were formerly, prepared with attornment clauses under which a power of distress arises, and this is undoubtedly meant to secure the debt or the interest on the debt. It has always, therefore, been felt to be a difficult point to decide whether such clauses were within the section. About eighteen months ago, as most of our readers will remember, the matter was carefully considered in *Hall* v. *Comfort* (35 W. R. 48, 18 Q. B. D. 11), and various reasons were assigned for excluding attornments in mortgages from the operation of the section. Lord COLERIDGE, C.J., could not see why, if it included mortgages, it would not, at the same time, include all leases; but upon this it may be observed that the general wording is apt to include mortgages, while it is most unsuitable for leases. The real points are these. First, can an "attornment whereby a power of distress is given" be held to apply to an attornment *to which the power is incident by law*, or must it be restricted to cases where the power is *specifically given in the instrument?* In *Hall* v. *Comfort* MANISTY, J., adopted, for clear reasons which he stated, the latter hypothesis; in the present case of *Ex parte Kennedy* CAVE, J., has decided for the former. In so doing he means to strike at the effectiveness of attornment clauses altogether, and this, he thinks, was the design of the Legislature. On this we may remark that if the Legislature had had any designs at all with regard to these clauses it might very easily, and in all probability would, have expressed them in a clearer way. But, secondly, the proviso at the end of the section exempts from its operation a mortgagee who, being in possession, has let to the mortgagor, as his tenant, at a fair and reasonable rent. Here, again, there has been a difference of opinion. It has been thought that under an ordinary attornment clause the mortgagee was already in possession within the meaning of these words, and STEPHEN, J., intimated as much in *Hall* v. *Comfort*. No, says CAVE, J., there must first be an actual possession by the mortgagee under his mortgage deed, and then a subsequent demise to the mortgagor. It is obvious that the question thus once more raised is of the utmost importance, and it is essential that an authoritative decision should speedily be obtained upon it. Meanwhile we may suggest that, on the principle of *Byrne* v. *Burdett* (36 W. R. 345), it would seem that the insertion of a power of attornment in a mortgage cannot, in any event, have the effect of rendering the whole deed void.

THE CASE of *Billing* v. *Brogden*, over which Mr. Justice NORTH took so long to make up his mind, and which was argued at such length in the Court of Appeal, has now been decided, and if it cannot be said to lay down any new law, it at least teaches one more lesson to trustees. That liability hangs over them at every step has long been painfully evident to all who have, from good nature or a strong sense of duty, undertaken the management of other people's affairs; the only question is, in what new form, under what fresh variety of circumstances, has it come? In the present case the details were multitudinous, but the general outline is simple enough. A father, on the marriage of his daughter, covenanted for the payment of £10,000

to the trustees of her settlement, and subsequently another £7,250 was added as a legacy. The trustees were two of her brothers and the brother-in-law. Both sums were to be payable five years after the father's death, and meanwhile the brothers, who were his executors, were to keep the money in the business. The father died, and the five years elapsed. The business, which was conducted on a huge scale, was beginning to lose ground owing to the fall in the prices of coal and iron in 1874. Consequently the brother-in-law, who was the only independent trustee, contented himself with representations and remonstrances, and forbore to sue for payment of the £10,000 and the legacy. In the event the brothers became bankrupt, and both these sums were lost. The brother-in-law has accordingly been held liable to replace them on the ground that he committed a breach of trust in not rigorously enforcing payment. It was pleaded in explanation that legal proceedings would have produced no good, and might even have accelerated the downfall of the firm. It was allowed, of course, that a trustee need not sue, if nothing is to be gained thereby; at the same time the proof of this lies on him, and in the present case, so far was he from having established the fact, that all the evidence pointed the other way. At the time when the five years had elapsed the firm had ample funds at their disposal, and were dealing continually with sums of money amid which those in question would almost have passed unnoticed. The fact, of course, is that the trustee was influenced by motives of consideration for his brothers-in-law, who, undoubtedly, were very anxious to defer payment, and so neglected the interests of his *cestuis que trust*, which ought to have been paramount with him. Clearly no one ought to accept the duties of a trust who cannot on occasion harden his heart, and do as a trustee exactly those things which as a relation he would most willingly avoid doing. The pith of the matter is contained in the words of Lord Justice Fry. "It was urged that if a trustee does as much for his *cestuis que trust* as he does for himself, he has done his duty. I cannot accept that view. The discretion which the trustee has is never an absolute one. It is regulated by the dominant, the guiding duty of securing the interests of the *cestuis que trust*."

The return asked for by Mr. Chamberlain comprised more than could last week be gathered from the short summary of his proposal which appeared before the question was put to the President of the Board of Trade. Mr. Chamberlain asked for "a return shewing the number of liquidations of joint-stock companies instituted or carried on in the Court of Chancery since the Act of 1862 came into operation; the amount of assets in each case, distinguishing the property of the company and calls made on contributories; the amount paid in dividends in each case; the amount paid in costs in each case, distinguishing the remuneration paid to the liquidator from other costs; and the number of such liquidations still unclosed. Only the first and the last of these items can be answered from the existing statistics, and these we gave last week—that it to say, 2,187 liquidations brought into chambers, and 1,193 still unclosed It does not appear why these are still unclosed, but in the majority of cases the amount of the assets remaining is probably too small to pay the expenses of closing the liquidation. No returns are published shewing the amount of assets of each company, but anyone caring to search through the Blue Books will find that during the twenty-five years of the existence of the Act the gross amount of debts claimed by creditors of companies in liquidation was £37,380,322, and that the gross amount of calls made on contributories during the same period was £1,562,634. It does not appear how much of this large amount of debts claimed was allowed, but it can be ascertained that the amount paid to creditors in the shape of dividends was £31,012,306, so that if the whole of the claims were allowed, the costs of the winding up of 2,187 companies would be £6,368,016, and the creditors would have received about sixteen shillings in the pound. As, however, this sum of £6,368,016 appears out of all proportion to the costs of winding up, it must be assumed that a considerable amount of the debts claimed was not allowed. The expense and labour which would be entailed by ordering a search for the whole of the information asked for would be wholly unwarranted by any result, and it might happen that after much searching amongst musty documents the return could not be made exhaustive. The figures here shewn serve to give some idea of the work done, and are more useful now than a full return, as asked for, would be when made, say, after a lapse of several months.

For a considerable time now English investors have been familiar with American share certificates which bear upon the back a blank form of transfer and a blank power of attorney to complete the transfer. Upon being signed by the registered owner, these pass from hand to hand until some holder chooses to fill in his own name and get himself registered as owner. They have thus come to be treated as negotiable instruments, and in several cases recently the question has been raised how far this negotiability would be recognized at law. We drew attention to the matter not long ago (*ante*, p. 366) in discussing *Colonial Bank* v. *Hepworth* (36 W. R. 259, 36 Ch. D. 36) and *London and County Banking Co.* v. *London and River Plate Bank* (20 Q. B. D. 232, *ante*, p. 128), and, after noticing that in these cases the negotiability had not been allowed, we predicted that, although much might still be said on behalf of the practice and convenience of the commercial world, yet the policy thus developed might be expected to prevail. A different decision had been given by Kekewich, J., in *Williams* v. *Colonial Bank* (36 Ch. D. 659), but this has now been reversed in the Court of Appeal (*ante*, p. 437), and it must therefore be taken to be settled for the present that share certificates such as we have described are not negotiable. Thus for the second time within the last few weeks the practice of banks has been disowned by the courts, the custom of holding stocks pledged by brokers to cover the whole indebtedness of the broker, although the stocks belonged to clients, having been expressly discountenanced by the House of Lords in *Easton* v. *London Joint Stock Bank* (*ante*, p. 348). For this latter practice—from the point of view of the clients, at least—there was little to be said, and that decision may reconcile us to the present case, in which there appeared to be more reason for taking law from the commercial world. But it is not so easy to break through the current of the cases as it was in earlier times, and, having regard to the decisions on the possibility of creating new negotiable instruments, it does not seem that the court could have come to any other conclusion.

The contention raised in the case of *Whyte-Melville* v. *Whyte-Melville* (*ante*, p. 448) aimed at destroying altogether the value of substituted service where it is sought to enforce by attachment an order so served. The defendant had been ordered to hand over certain securities, but he could not be found when an attempt was made to serve the order. Accordingly, an order was made for substituted service on a solicitor whom the defendant had instructed to act for him. The substituted service having been effected, there could be no doubt that the order had come to the knowledge of the defendant, as he appeared by counsel to resist the issue of a writ of attachment for disobedience to its mandates. The fact of his so appearing would have been quite sufficient to shew that the order had come to his knowledge, and there can be no doubt that on that ground alone the court would have made the order asked for. With regard, however, to the contention that there is no precedent for the issue of an attachment for disobedience to an order brought to the notice of a defendant by means of substituted service, the contention almost answers itself. The reason that there is no reported case on the subject probably arises from the fact that this point has never before been seriously raised. The rules on the subject omit, it is true, to state in so many words that substituted service is to have the same value and effect as personal service, but the intention that it shall have such effect is obvious, otherwise there would have been no object in conferring the power on the court.

Mr. J. W. Blagg writes:—"Your reviewer, noticing my little book on the Law of Public Meeting, states that he finds therein "no mention of the punishment for contravening the Riot Act." He can hardly have remembered what I say at p. 47:—"Under certain circumstances riot is a felony, for which the maximum punishment is penal servitude for life." I go on to explain what those circumstances are. Again, at p. 52: "The Act of George the First . . . makes the offence of continuing together for one hour after proclamation a felony without benefit of clergy."

THE STAMP DUTY CLAUSES OF THE CUSTOMS AND INLAND REVENUE BILL.

The Customs and Inland Revenue Bill, as amended in committee, has now been reprinted, and we give elsewhere some of the clauses relating to stamp duties. Our readers will see from clauses 18 and 20 (which take the place of clauses 16 and 17 of the Bill as originally introduced) that the information we were enabled to give last week as to the changes agreed to by the Government was correct in every respect. The period allowed for stamping is changed from fourteen to thirty days; the provision requiring an instrument to bear a date not later than the day on which it is first executed has disappeared, and the personal penalties for non-stamping are shifted from the persons executing the deed, as at first proposed, and from the solicitor preparing the deed, as subsequently proposed, to the person taking the benefit of the deed This is effected by an ingenious series of entries in the schedule opposite the description of the instrument. Thus, as regards a conveyance, the person liable is "the vendee or transferee"; as regards a lease, "the lessee"; and as regards a mortgage, "the mortgagee." The only exception is in the case of a settlement, where the person made liable is, for obvious reasons, "the settlor."

The provision relating to conditions of sale is now confined to "every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp *upon any instrument executed after the passing of this Act*." We shall have to consider hereafter the effect which this provision will have upon the form of the ordinary condition of sale. It strikes us at present that, under the language of the clause as now altered, it will not be safe, after the Bill has become law, to use the condition in its present general form. It might be held to be "framed with the view of precluding objection or requisition," on the ground of non-stamping, not merely of instruments executed before the Act, but of instruments executed after the Act, and, if so, the whole condition might possibly be void.

Some other very important changes have been made in the Bill which deserve the careful attention of solicitors. By a new clause (19) the assignee of a policy of life assurance is disabled from suing for the moneys secured thereby, and from giving "a valid discharge for the same, or any part thereof," unless such assignment is duly stamped. "No payment shall be made to any person claiming under any such assignment, unless the same is duly stamped"; the amount of the stamp duty not paid upon the assignment and penalty are imposed on any company or person making any payment in contravention of this provision. This clause appears to amount to making an unstamped assignment practically void, which is quite a new departure in the stamp law. Observe, too, that the provision is not confined to assignments of policies executed after the commencement of the Act; so that if the Bill passes in its present form it will be necessary for an assignee of a policy who has neglected to stamp his assignment properly, to pay the old penalty and the heavy additional penalty imposed on stamping by the present Bill before he can obtain payment of the policy moneys. As a large proportion of the assignments of policies of assurance are by way of mortgage or settlement, this provision is of extremely wide scope, and we cannot help thinking that it can hardly be designed to be retrospective; but the point should be made clear.

Another important change relates to the stamp duty on equitable mortgages. The *ad valorem* duty on mortgages is to cease to apply to mortgages by deposit of deeds with an accompanying memorandum, and in lieu of it a new duty is imposed of 1s. for every £100, or fractional part of £100, of the amount secured. There has been a curious delusion prevalent that mortgages of this kind are not within the Stamp Act, 1870, notwithstanding the specific provision of section 105; and we suppose that the new clause may be intended partly to put an end to this notion, but we fail to understand why (except as a sop to the bankers and their customers) the duty on mortgages by deposit should be fixed so much lower than that on other mortgages. The exceptional rate will be troublesome to bear in mind.

There is also a provision of a very singular character, for which bankers are not likely to bless Mr. Goschen. Its effect appears to be this—Where deeds are deposited to secure an unascertained or unlimited amount, and the memorandum of deposit is stamped, either for such an amount only as is first advanced, or for any arranged amount, then whenever any advance or loan is made in excess of the amount covered by the stamp, the memorandum is to be deemed to be "a new and separate agreement or memorandum, bearing date on the day on which" such advance or loan is made, and must be restamped accordingly. Now take the common instance of a deposit of deeds with a bank to secure the current account of a trader; either the memorandum will have to be originally stamped for a very large amount, or the bank officials will have to watch the current account of the trader from day to day, and whenever the sum due upon it to the bank exceeds the amount covered by the original stamp, will have to call on the trader to restamp the memorandum. And, note particularly, this will have, apparently, to be done *from time to time*. Whenever "*any* advance or loan" in excess of the stamp is made, the memorandum is to "be deemed to be a new and separate agreement or memorandum" needing restamping.

THE EXECUTION OF A POWER TO JOINTURE.

It is an accepted rule that where a power of appointment has been exercised with a wrong purpose, or, as it is sometimes less correctly expressed, from a corrupt motive, the appointment is bad altogether, unless some consideration has been given which cannot be restored, or unless the court can sever the intentions of the appointor, and distinguish the good from the bad. To this an exception has been admitted in the case of powers to jointure, for here the appointment has been severed, so to be held good so far as it is in favour of the wife, though bad as to the rest. The exact reason for this distinction has, however, never been very clear, and some doubt was thrown upon it by Mr. Justice Kekewich in the recent case of *Whelan* v. *Palmer* (W. N., 1888, p. 104).

The facts were as follows: A husband, desiring to provide for a mistress, and having a power to appoint a rent-charge of £200 a year in favour of his wife, agreed that he would exercise this power if she, on her part, would secure £60 a year to his mistress. The appointment was duly made, and was taken by a clerk to the wife, with instructions not to deliver it up unless she executed the deed to secure the £60. This she never did, and apparently the deed of appointment was not given to her. The subject of escrows is only slightly dealt with in the books, but we have on two occasions called attention to the matter (28 Solicitors' Journal, 453; 30 Solicitors' Journal, 667), and the following points seem to be clearly established. For an instrument to operate as an escrow it must not be delivered to the grantee, and, although there may be no express words to that effect, the whole transaction must afford a reasonable inference that it was not to operate as a deed till a certain condition was performed. The first point is dealt with in *Watkins* v. *Nash* (20 Eq. 262), where the court went so far as to allow delivery of an escrow to the solicitor for the grantee, treating him as an agent for all parties for the purpose of such delivery. This is an obvious straining of the rule, and shews that in no case can an escrow be delivered to the grantee himself. The second point is clearly put by Parke, B., in his judgment in *Bowker* v. *Burdekin* (11 M. & W. 128), where he said that, although there might be in form an absolute delivery, yet, if it could be reasonably inferred that the instrument was delivered not to take effect as a deed till a certain condition was performed, it would, nevertheless, operate as an escrow. The above case is a good illustration of these principles, as the terms of the arrangement and the subsequent instructions to the clerk clearly pointed to an intention to exercise some check on the other side.

The instrument thus operating as an escrow only, it became unnecessary to decide whether the execution of the power was bad *in toto*, or whether, in accordance with the exception above referred to, it could be supported as to £140 a year. There is a strong opinion in favour of the exception expressed by Lord St. Leonards in his treatise on Powers (8th ed., p. 612), and this was felt by Mr. Justice Kekewich to be binding upon him, sitting as a judge of first instance. He intimated, however, that it might be different in the Court of Appeal, and as the matter is of some importance in conveyancing, it seems worth while to consider the likelihood of any such change being effected. It is curious that the only actual cases on powers to jointure are *Lane* v. *Page* (Ambl.

233), and *Aleyn* v. *Belchier* (1 Eden. 232, 1 W. & T. L. C. 415), decided in 1754 and 1758 respectively, and neither of them is really a good authority for the point in question. So far, indeed, from *Lane* v. *Page* grafting an exception on the general rule, it appears that the general rule itself was still in doubt, Lord Hardwicke not being clear that, even in a fraudulent appointment to children, the whole would be void. And in *Aleyn* v. *Belchier* the point was not argued, although the fact that it was conceded at the bar may be regarded, perhaps, as shewing the opinion of the profession. Nevertheless it seems to have become firmly established without further decisions that a corrupt appointment under a power to jointure could be severed, and the more recent allusions to the doctrine occur in the cases on appointments to children. In these last there is no doubt that such an appointment is, in general, bad *in toto*, and the difficulty has been to understand the reason for the exception in powers to jointure. Thus in *Daubeny* v. *Cockburn* (1 Mer. 626) Sir William Grant said that, upon principle, and notwithstanding Lord Hardwicke's *dicta*, he did not see how any part of a fraudulent appointment can be supported, except where some consideration has been given that cannot be restored, and it has consequently become impossible to rescind the transaction *in toto*, and to replace the parties in the same position. In commenting upon this Lord St. Leonards raises the point that, in a power to jointure there is only one object of the power—viz., the wife—and equity adopts a just rule when it allows the appointment to stand so far as it is within the power. But in the case of a power to appoint to children there are several objects, and one who obtains an appointment upon a fraudulent agreement ought not to be able to retain it against the innocent objects, who would have taken equally with the appointee had no fraudulent agreement been entered into. On the other hand it has often been pointed out that in cases of jointure, at least, there is the remainderman also to be considered, and that he ought to take the whole if the power is not well executed; for had there not been a corrupt execution, it is possible there would have been no execution at all, and then he would have been clearly entitled. The most elaborate discussion of the matter is that given by Wood, V.C., in *Rowley* v. *Rowley* (Kay, 242), but although he sees the difficulty of the position, he agrees with Lord St. Leonards that the distinction in favour of powers to jointure is too well established to be now shaken.

It is possible, however, that too much weight may be given to the interest of the remainderman, and the fact that this was neglected in establishing the distinction as to powers of jointure may shew that it has not really the claims that some of the *dicta* seem to indicate. Where there is a power of appointment amongst children, the usual result of holding an appointment void is to secure an equal division among all the children, and thus the objects of the power are benefited; whereas the result of avoiding an exercise of a power to jointure is to leave the wife unprovided for. In each case, although the result is so different, yet the reason is the same—viz., that the power has got into hands incapable of exercising it aright. For this there is no help, as the court cannot take the power into its own hands and execute it anew. Nevertheless it seems probable that, by upholding the execution as far as possible in cases of jointure and avoiding it in other cases, substantial justice is done, and this may surely be allowed to be a good reason for not interfering with a rule which has been established so long, and which such eminent authorities have declined to touch. It must be remembered, too, that although it appears as an exception, yet it seems to have acquired its authority at the same time as, or perhaps even earlier than, the general rule.

The funeral of Mr. Walter Shirley, which took place at Doncaster on the 4th inst., was attended by one of the largest gatherings ever witnessed in the town; no fewer than 5,000 persons being assembled in the cemetery.

At the Leicester Police Court on the 3rd inst., John Gilbert Murdin, a solicitor's clerk, was charged with having embezzled the sum of £1,000 on the 30th of July, 1886. Mr. Simpson stated that the prisoner had been in the employ of Messrs. Miles & Place, solicitors, for many years, and, Mr. Miles being blind, the prisoner acted as his confidential clerk. Up to a week ago there had not been the slightest suspicion against the prisoner, but it was then discovered that for years past he had betrayed the trust reposed in him. It was stated that the defalcations already discovered amount to nearly £10,000. The prisoner was remanded in custody.

REVIEWS.

COPYHOLD ENFRANCHISEMENT.

THE LAW AND PRACTICE ON ENFRANCHISEMENTS AND COMMUTATIONS UNDER THE COPYHOLD ACTS, 1841—1887, AND OTHER ACTS, AND AT COMMON LAW. WITH FORMS, PRACTICAL DIRECTIONS, AND ANNOTATIONS TO THE COPYHOLD ACTS. By ARCHIBALD BROWN, Esq., Barrister-at-Law. Butterworths.

THE LAW AND PRACTICE OF COPYHOLD ENFRANCHISEMENT AND COMMUTATION UNDER THE COPYHOLD ACTS, 1841—1887, CONSOLIDATED, TABULATED, AND ARRANGED. WITH PRACTICAL NOTES, SUGGESTIONS, AND INSTRUCTIONS. By W. STEPHEN TUNBRIDGE, Solicitor. Waterlow & Sons, Limited.

It is the fault of both these books that they do not give sufficient prominence to the changes introduced by the Act of last year. That Act was by no means one of consolidation—would that it had been—and it is still necessary to refer, amongst others, to the Acts of 1841, 1852, and 1858. Nevertheless, it did introduce very extensive changes, and was designed to put copyhold enfranchisement on a new basis. It seems a mistake, then, to reproduce all the provisions of those Acts which are still unrepealed, with careful accuracy indeed, but without any apparent regard to their relative importance. Mr. Brown's book is the more ambitious of the two, and it displays a vast amount of painstaking labour. Here are all the provisions of all the Acts carefully assorted, and placed under correct headings, and by due search the practitioner may make sure of getting all the law he wants. But, as we have indicated, the author has not sufficiently consulted practical needs. Thus, among the most important changes which the new Act effected was one relating to payment of the compensation money; in all enfranchisements taken before the commissioners this may now be paid direct to the lord, although only a limited owner. But, instead of stating this as most important for present practice, Mr Brown first diligently takes us through all the previous provisions of the Acts of 1841, 1843, 1852, and 1858, and only at the end, and in the middle of a paragraph, without any hint of its real importance, introduces us to what we really want. This is typical of much else in the book, though otherwise it is a carefully prepared and accurate guide to the subject. The general survey occupies 144 pages, and then the various statutes are printed in an appendix with notes. At the end come the various official forms and a collection of precedents. Attention should be called to the scale of compensation, printed on p. 381, published by the commissioners in February last under section 30 of the Act of 1887.

Mr. Tunbridge's book is a handy volume, and in a small and convenient compass it contains all the existing provisions of all the Acts, arranged under suitable headings, and printed together. But while the utility of this in a certain sense cannot be denied, it is not what we want. The main fact now is the Act of 1887; this must rule the practice henceforth, and to produce a good book on the subject it is necessary to take this as the starting point, and to shew how it must be supplemented by the previous Acts. This book, like the former, shews the care of its author, but bears no great marks of constructive ability.

Some explanation of the new Act, too, is required to give its vitality and shew its relation to actual facts. Thus each of these books prints without a word of comment the provision of section 47 for applying compulsory general enfranchisement to manors where it is the custom to admit tenants with derivative interests, making no allusion to the curious circumstances of the manors of the Honor of Clitheroe which seems to be the only instance of the kind. And the still more curious provision of section 6, which regulates the creation of new copyholds, and then at once turns them into freehold, is worth a little more investigation than it has received. Apparently it was designed to facilitate the creation of small freeholds similar to the small copyholds that were once used for building labourers' cottages. No attention, too, is paid to the careless drafting of this section, upon which we have several times commented, and which apparently, by the use of the words "*has been*" instead of "*shall have been*," extends its operation to new copyholds created before the Act.

On the 4th inst. the Copyhold Acts Amendment Bill (*ante*, p. 396) was read a third time in the House of Lords and passed.

The Land Charges Registration and Searches Bill (see *ante*, p. 348) was on Tuesday referred to the Select Committee to which the Land Transfer Bill stands referred.

In the House of Commons, on the consideration of the Customs and Inland Revenue Bill, as amended in committee, Mr. Warmington moved to insert, after clause 22, the following new clause:—"Any person appealing against an assessment of income tax shall be entitled to appear by solicitor." The Chancellor of the Exchequer opposed the amendment, and, on a division, it was defeated by 214 to 166.

CASES OF THE WEEK.

COURT OF APPEAL.

LEEK IMPROVEMENT COMMISSIONERS *v.* JUSTICES OF THE PEACE FOR THE COUNTY OF STAFFORD—No. 1, 7th May.

HIGHWAYS—MAINTENANCE—HIGHWAYS AND LOCOMOTIVES ACT, 1878 (41 & 42 VICT. c. 77), s. 13.

Appeal from the decision of Huddleston, B. The action was brought by the plaintiffs, the highway authority for the Leek Highway District, to recover from the defendants, the county authority, under section 13 of the Highways and Locomotives Act, 1878, half the cost of maintaining a certain road leading from the Leek railway station. The road had originally been a macadamized road, and the plaintiffs, in view of the admitted increase in the traffic, had paved it with stone setts. The defendants contended that that was not a maintenance of the road within the meaning of the section, and that they were, therefore, not liable to pay half the cost of the paving. Huddleston, B., before whom the case was tried without a jury, gave judgment for the defendants, and the plaintiffs appealed.

THE COURT (Lord ESHER, M.R., and LINDLEY and BOWEN, L.JJ.) dismissed the appeal and affirmed the decision of Huddleston, B. Lord ESHER, M.R., said that the words of the Act must receive their ordinary English signification as applied to the subject-matter. The subject-matter of the section was the structure of the road and the maintenance of that structure. The road was originally a macadamized road, and if they had only repaired that, substituting hard stone for soft, it would have remained a macadamized road and would have been maintained within the meaning of the section. But the plaintiffs had done more than this, and had substituted for a macadamized road a paved road, which was entirely a different thing. The old road had not been maintained, but it had been taken away and a new road had been put down. There was therefore no power under the section to require half the expense from the county. LINDLEY, L.J., said he thought the plaintiffs had acted judiciously, considering the state of the traffic, in substituting a paved road for a macadamized road, but they could not be heard to say that, in so doing, they were maintaining the old road. In one sense, no doubt, they maintained it, but they did much more, and really made a new road. BOWEN, L.J., thought that maintenance was substantially identical with repair, and that this could no more be said to be repaving the road than buying a new coat could be said to be repairing an old one.—COUNSEL, *Bosanquet*, Q.C., and *John Rose; Jelf*, Q.C., *Boddam*, and *R. B. D. Acland*. SOLICITORS, *Ullithorne, Currey, & Villiers*, for *Hacker & Allen*, Leek; *F. White & Sons*, for *Hand & Co.*, Stafford.

Ex parte WOODHALL—No. 1, 5th May.

PRACTICE—APPEAL—EXTRADITION CRIME—APPLICATION FOR WRIT OF HABEAS CORPUS—JUDICATURE ACT, 1873 (36 & 37 VICT. c. 66), s. 47.

Motion, by way of appeal from the Queen's Bench Division, for a rule *nisi* for a writ of *habeas corpus*. The applicant, Alice Woodhall, was arrested under the Extradition Act, 1870, upon a charge of forgery alleged to have been committed in New York. Upon the hearing at Bow-street Police Court the magistrate committed the applicant with a view to her extradition to the United States. The applicant thereupon moved for a rule *nisi* for a writ of *habeas corpus* upon certain grounds which it is unnecessary to specify. The Divisional Court (Field and Wills, JJ.) granted a rule upon one ground, but refused it upon others. The applicant then moved, by way of appeal from the Divisional Court, for a rule *nisi* for a writ of *habeas corpus* upon the grounds upon which it had been refused in the court below.

THE COURT held that they had no jurisdiction to hear the appeal. Lord ESHER, M.R., said that the motion in the Divisional Court was for a rule for a writ of *habeas corpus* in the case of a person in custody, who had been brought before a magistrate for the purpose of an extradition warrant being obtained. The Divisional Court came to a certain conclusion upon that application. It was urged that that was not "a judgment of the High Court in a criminal cause or matter" within section 47 of the Judicature Act, 1873. If it was, the decision of the High Court was final, and no appeal lay. In *Reg.* v. *Weil* (31 W. R. 60, 9 Q. B. D. 701) this court refused to decide the point. The result of all the cases was that the court ought to give to the words, "criminal cause or matter," as wide an interpretation as could reasonably be given to them. In his opinion those words applied to any decision by way of judicial determination of any question raised in or with regard to proceedings the subject-matter of which was criminal, at whatever stage of the proceedings the question arose. The subject-matter of the proceedings with regard to which the Divisional Court pronounced its decision was criminal, as the proceedings before the magistrate were taken for the purpose of handing over the accused to be tried in America. The case therefore came within section 47, and no appeal lay. LINDLEY, L.J., concurred. BOWEN, L.J., was of the same opinion. The judgment of the Divisional Court was given upon an application to discharge a person from custody to which that person had been committed under section 10 of the Extradition Act, 1870. That section commenced with the words "in the case of a fugitive criminal accused of an extradition crime." The magistrate's duty under that section was to decide whether there was sufficient evidence of an extradition crime which would, according to English law, justify a committal for trial if the crime had been committed in England. That was clearly a criminal matter. That being so, the decision of the High Court upon the application to discharge the accused from custody was "a judgment in a criminal cause or matter," and this court had no jurisdiction to entertain the appeal.—COUNSEL, *Finlay*, Q.C., and *David*. SOLICITORS, *Rooks & Co.*, for *Hawkes, Weekes, & Howlett*, Birmingham.

REG. *v.* THE JUSTICES OF CREWKERNE—No. 1, 9th May.

LICENSING—SIX DAYS' LICENCE—POWER OF JUSTICES TO INSERT CONDITION ON RENEWAL.

This was an appeal from the decision of a divisional court (Mathew and A. L. Smith, JJ.). The appellant in 1881 obtained from the licensing justices of Crewkerne a licence for the sale of intoxicating liquors to be consumed on the premises, and at the same time requested the justices to insert a condition that the licence should only be a six days' licence. He applied for, and obtained, a renewal of the licence each year down to 1887, when he desired to have an ordinary seven days' licence. He accordingly applied for the renewal of the licence, and did not request, as he had done on the former renewals, the re-insertion of the condition as to six days. There was no opposition as to the renewal, but the justices, against the will of the applicant, inserted the condition, and re-issued the licence as a six days' licence. The appellant thereupon applied to the Queen's Bench Division for a *mandamus* to the justices to compel them to renew the licence without the insertion of the condition, but they refused the application, and from their decision this appeal was brought. By section 49 of the Licensing Act, 1872 (35 & 36 Vict. c. 94), "where, on the occasion of the application for a new licence or transfer or renewal of a licence which authorizes the sale of any intoxicating liquor for consumption on the premises, the applicant at the time of his application applies to the licensing justices to insert in his licence a condition that he shall keep the premises in respect of which such licence is or is to be granted closed during the whole of Sunday, the justices shall insert the said condition in such licence." The appellant contended that as the condition could only be inserted at his request there was no power to insert it against his will, and that the licence must be renewed as a seven days' licence, unless he requested that the condition should be inserted.

THE COURT (LINDLEY and BOWEN, L.JJ.) dismissed the appeal. LINDLEY, L.J., said that it was true that the condition could only be inserted by the justices at the request of the applicant, but when it had once been inserted the licence became a six days' licence, which was an entirely different thing from a seven days' licence. When it was renewed it would be renewed as a six days' licence, and an application for a seven days' licence would be an application for a new licence. The justices had discretion to refuse to renew a licence altogether, and it was probable that though they were willing to renew the licence as a six days' licence they would refuse altogether to grant a seven days' licence. BOWEN, L.J., concurred. The Acts spoke of such a licence as a six days' licence. What was renewed was the licence which had been in existence and had expired—that was to say, the six days' licence.—COUNSEL, *Paterson; W. Blake Odgers* and *William Wills*. SOLICITORS, *Geare, Sons, & Peace; A. B. Trevenen* for *J. & W. B. Sparks & Blake*, Crewkerne.

Re BROGDEN, BILLING *v.* BROGDEN—No. 2, 8th May.

TRUSTEE—BREACH OF TRUST—WILFUL DEFAULT—OMISSION TO SUE FOR TRUST FUND—ONUS OF PROVING LOSS—ADMISSION OF ASSETS BY EXECUTOR—RIGHT OF CREDITOR TO RECOVER PAYMENT FROM LEGATEE—ONUS OF PROVING THAT PAYMENT WAS MADE OUT OF ASSETS.

This was an appeal from a judgment of North, J., the question being whether a trustee was liable to replace a trust fund which had been lost, on the ground that he had omitted to take proceedings to compel payment at the proper time. The testator, who was engaged in a large colliery business, in 1867, on the marriage of the plaintiff, his daughter, covenanted with the trustees of her marriage settlement to pay them a sum of £10,000 within five years after his death, to be held by them on the trusts of the settlement. The trustees were Budgett, one of the defendants, and two sons of the testator. By his will he bequeathed a legacy of £10,000 to the plaintiff, which was to be held on the trusts of the settlement, but the payment was to be postponed until five years after his death. The testator died in 1869, and the five years expired in 1874. The two sums of £10,000 were retained by the testator's executors (his three sons, two of whom were also trustees of the settlement), and employed in the colliery business, which ultimately became insolvent, and the trust funds were lost. The action was brought by the daughter and her infant children against the two sons of the testator who were executors of his will and also trustees of the settlement, and against Budgett, the third trustee, who was the only solvent defendant, claiming payment of the amount of the trust fund. North, J., was of opinion that if Budgett had brought an action promptly against the executors and prosecuted it with due diligence, it would have resulted in the recovery of, if not the whole, at any rate a large part of the trust fund. And, as the extent to which loss to the trust estate might, by duly prosecuting the action, have been avoided could not now be ascertained, his lordship held Budgett liable for the whole amount. The judgment declared the defendants to be jointly and severally liable for the amount. On the hearing of the appeal, the question was argued, on whom is the *onus* of shewing that loss has or has not resulted from the wilful default of a trustee. Another point raised was as to the effect of an admission of assets by an executor—whether, if an executor pays a legacy out of moneys which are in fact his own, and thereby admits assets as between himself and the legatee, the money thus paid is constituted assets of the testator, so that it can be recovered from the legatee by a creditor of the testator; or, at any rate, on whom is the *onus* of shewing that the payment was or was not in fact made out of assets of the testator.

THE COURT (COTTON, FRY, and LOPES, L.JJ.) affirmed the decision of North, J. COTTON, L.J., said that at the expiration of the five years from the death of the testator it was clearly the duty of Budgett to call for payment of the amount due from the testator's estate, and to take active measures to enforce payment. He did not at once take those proceedings which it was his duty to have taken, and, not having done so, he must

suffer the consequences, whatever they might be. According to the doctrine laid down by Lord Cottenham, C., in *Clough* v. *Bond* (3 My. & Cr. 490), trustees not strictly pursuing the line of their duty would be liable to make good a loss sustained by unauthorized investments of the property, or by putting it within the control of persons who ought not to be intrusted with it, however unexpected the result, however little likely to arise from the course adopted, and however free such conduct might have been from any improper motive. It was the duty of the defendant, earlier than he did, to have taken active steps to enforce payment by the executors, unless it could be shewn that no good would have resulted from taking those steps at any earlier time than they were actually taken. The burden of shewing that earlier proceedings would have been ineffectual for that purpose was upon the defendant; and he had not, in his lordship's opinion, made out any such case as would relieve him from liability to the plaintiffs. FRY, L.J., said that the question was, first, whether Budgett had performed with due diligence the specific duty he undertook to perform by becoming a trustee; and, secondly, whether it was shewn that, if he had performed that duty, no good result would have followed. Both the debt and the legacy became payable in December, 1874, and that fact was known for five years previously. It was not like the case of a fund becoming payable on the death of a father, when the suddenness of the event and the confusion in the family arrangements might account for delay. It was urged that if a trustee did as much for his *cestuis que trustent* as he would do for himself he had done his duty. His lordship could not accept that view. The discretion which a trustee had was never an absolute one. It was regulated by the dominant, the guiding, duty of securing the interests of the *cestuis que trustent*. It was said that no loss had been sustained by the *cestuis que trustent* by reason of Budgett's want of diligence, and that no good would have resulted by his pressing actively for payment. In his lordship's opinion, the burden lay on the trustee to sustain that proposition, and he had not done so. On the contrary, all the circumstances and facts led strongly to the conclusion that, if he had shewn the executors that he was determined to get the money, he would have got it. As to the point raised with reference to the legacy—that if an action had been brought and judgment recovered against the executors *de bonis propriis*, the legacy, payment of which was so obtained, could have been recovered back by the trade creditors, his lordship did not intend to found his judgment on it. In his opinion, the inquiry would have to be, Was the legacy so paid part of the testator's assets? If it was, it could be recovered back by the creditors; if not, it could not. But, assuming that the trade creditors were creditors of the testator, he was not convinced that they would have taken proceedings to recover back the legacy if paid. LOPES, L.J., said that a trustee whose duty it was to obtain payment of trust moneys at a specified time, was bound at the expiration of the specified time to demand payment of the trust moneys, and, if that demand was not complied with within a reasonable time, to take active measures to enforce payment, and, if necessary, to institute legal proceedings. Nothing would excuse such action on the part of the trustee, unless it was a well-grounded belief that it would result in failure and be fruitless, the burden of proving such well-founded belief lying on the trustee who was setting it up in his own exoneration. No considerations of delicacy, and no regard for the feelings of relatives or friends would exonerate him from taking this course.—COUNSEL, *Sir H. Davey*, Q.C., *Warmington*, Q.C., and *Ingle Joyce; Rigby*, Q.C., and *Hopkinson; Mulligan*. SOLICITORS, *T. Parker Dixon; Ingle, Cooper, & Holmes; Smiles, Binyon, & Ollard*.

SPEDDING *v.* FITZPATRICK—No. 2, May 9.

ACTION FOR TRESPASS—ALLEGED HIGHWAY—PARTICULARS OF ACTS OF DEDICATION TO THE PUBLIC.

This action was brought to restrain the defendants from trespassing on two roads which the plaintiff alleged to be her private property, and from destroying or removing any fences erected by her upon her property. The appeal was from an order made by Kay, J., that the defendants should deliver to the plaintiff particulars of acts of dedication to the public upon which they relied. The defendants by their original statement of defence alleged that the roads in question "have for very many years past been used continuously by the public, as of right, as foot and horse ways, and the said roads are, in fact, highways." On the 9th of February an order was made by Kay, J., that the statement of defence should be amended "so as to shew the mode or title in or under which the defendants claim that both the alleged roads have become or are highways." The defendants then amended their defence by adding to the words above quoted the following:—"The same having been dedicated to the public by the plaintiff and her predecessors in title, or some or one of them." The plaintiff applied for further particulars, and on the 17th of April Kay, J., ordered that the defendants should, within fourteen days, deliver to the plaintiff "full particulars of the nature of all acts of dedication relied on or claimed by them in their amended defence, and, if the defendants claim by acts of dedication other than permissive user, particulars of such acts of dedication, with dates and by whom made."

THE COURT (COTTON, FRY, and LOPES, L.JJ.), LOPES, L.J., dissenting, substituted for the order of Kay, J., the following order:—"If the defendants rely on any specific acts of dedication to the public, or specific declarations of the intention to dedicate, either alone or jointly with evidence of user, let the defendants, within fourteen days, set forth the nature and dates of the said acts or declarations, and the names of the persons by whom the same were done or made." COTTON, L.J., said that the object of particulars was to enable the parties to know exactly what the point was which they had to meet at the trial, to save unnecessary expense and to prevent surprise. A highway arose from dedication to the public, and, as a general rule, user by the public without objection was considered to be evidence of dedication by the owner to the public, unless it was met by shewing that, at the time when the user took place, there was no one in existence who had power to make the dedication. But there might be dedication to the public in another way—by acts done or declarations made by the owner of the land, and, if the defendants relied on such acts or declarations, his lordship thought it was very reasonable that they should tell the plaintiff before the trial of the action the nature of the acts or declarations on which they relied, and the dates at which they took place, not, of course, stating their evidence, so that the plaintiff might be prepared with evidence at the trial to meet the defendants' case. This might be different from the old practice, but since the Judicature Act it was the duty of the court to see that the real case of the parties was stated, so as to avoid surprise at the trial. FRY, L.J., thought that the order of Kay, J., went a great deal too far, and that the order which the court was now making would give the plaintiff the utmost to which she was entitled. If the defendants relied, not merely on the effect of user, but on any specific acts of dedication or declarations of intention to dedicate, they ought to state particulars of them. LOPES, L.J., said that he should not have made such an order. It seemed to him that the order amounted to compelling the defendants to state the evidence by which they proposed to prove their case—in fact, to disclose the contents of their counsel's brief, and he did not see why the defendants should be compelled to do this.—COUNSEL, *Kenelm Digby; Byrne*, Q.C., and *John Dickinson*. SOLICITORS, *Nicol, Son, & Jones; Johnston, Harrison, & Powell*.

HIGH COURT.—CHANCERY DIVISION.

MAGNUS *v.* NATIONAL BANK OF SCOTLAND—Kay, J., 4th May.

PRACTICE—DISMISSAL OF ACTION BY CONSENT FOR WANT OF PROSECUTION—SUBSEQUENT ACTION FOR THE SAME MATTER—R. S. C., 1883, XXVI., 4; XXXI., 21; XXXVI., 12.

This case raised a question as to whether an order by consent, dismissing an action for want of prosecution, was a bar to a subsequent action by the plaintiffs against the defendant for the same matter. The first action was instituted in May, 1885, against the present defendants and the Great Eastern Railway Co. for a declaration that a transfer of certain stock of that railway was void, and that the railway company might be compelled to register the stock in the plaintiffs' names, or, in the alternative, that the defendant bank might be made liable for the value of the stock. This action arose out of the frauds committed by Bartle Goldsmid, and the facts relating thereto will be found in the report of the action of *Magnus* v. *Queensland National Bank* (*ante*, p. 219, 31 SOLICITORS' JOURNAL, 591, 35 W.R. 752, 36 Ch. D. 25), which was commenced on the same day as the above action. The defendants, the National Bank of Scotland, on the 22nd of July, 1885, obtained an order on the plaintiffs to file an affidavit of documents, and leave for them to deliver interrogatories to the plaintiffs. The plaintiffs made default both in filing their affidavit and in replying to the interrogatories, nor did they deliver a reply to the statement of defence within the time allowed, and inquiry was made by the defendants' solicitors whether, as they had abandoned similar actions against other banks, they intended to abandon this action. The plaintiffs' solicitors replied that they did, and offered to pay the defendants' costs. The bill was delivered to them, and in October, in answer to further inquiry, they again promised to pay shortly. In the interval the time for the plaintiffs to give notice of trial had expired. On the 26th of November the defendants' solicitors issued a summons, returnable on the 7th of December, for dismissal of the action for want of prosecution, and gave notice that, unless their costs of the action were paid, they should file evidence in support. On the 4th of December the costs were paid, and on the 7th of December the respective solicitors attended before the chief clerk, when an order was made on the summons thus:—"Upon the application, &c., . . . it is by consent ordered that this action do stand dismissed out of this court as against the applicants, the defendants." On the 14th of February, 1888, the present action was brought by the same plaintiffs against the same defendants, except the railway company, in respect of the same sum of stock. The defendants now applied by motion that the question of law might be tried, before any evidence was given or issue of fact tried, whether the plaintiffs were not estopped from bringing the present action by reason of the order of the 7th of December, 1885, and, in the meantime, for a stay of proceedings. It was contended in support of the motion that, although, under the old practice, dismissal was no bar to another suit unless the order was made at the hearing, under the present rules dismissal on the plaintiffs' application was equivalent to a dismissal on the merits (see ord. 26, r. 4; ord. 31, r. 21; and ord. 36, r. 12), and *Parker* v. *Simpson* (18 W. R. 204) was referred to as shewing that dismissal of a bill by consent was a bar to another suit.

KAY, J., refused the application. His lordship said that the practice had long been settled. Lord Redesdale stated the law thus: "A decree or order dismissing a former bill for the same matter may be pleaded in bar to a new bill, if the dismissal was upon hearing, and was not in terms directed to be without prejudice. But an order of dismissal is a bar only when the court determined that the plaintiff had no title to the relief sought by his bill, and therefore an order dismissing a bill for want of prosecution is not a bar to another bill" (Mitford on Pleading, 4th ed., p. 238). That practice was somewhat modified by the Consolidated Order (Chancery), 1860, ord. 23, r. 13, which provided that "If the plaintiff, after the cause is set down to be heard, causes the bill to be dismissed on his own application, or if the cause is called on to be heard in court, and the plaintiff makes default, and by reason thereof the bill is dismissed, such dismissal, unless the court shall otherwise direct, shall be equivalent

to a dismissal on the merits, and may be pleaded in bar to another suit for the same matter." That was now repealed, but by ord. 72, r. 2, of the present rules, "Where no other provision is made by the Acts or these rules, the present practice and procedure remains in force," this not being intended to keep on foot any repealed order, but the general jurisdiction and practice of the court, as stated by Lord Redesdale. The present rules provided only for the discontinuance of an action before reply, which would be no bar to another action. If, in the present case, the order of the 7th of December had proceeded on a compromise of the cause of action, it would be a bar, but it was against all the rules of court to hold that submitting by consent to an order on such a summons as this was a bar. The principle of the court was, that unless the merits of the action had been dealt with, the dismissal of one action was not a bar to another. Here there was never any compromise of the cause of action, and the motion must be dismissed, but without costs.—Counsel, *Marten*, Q.C., and *Farwell*; *Renshaw*, Q.C., and *G. Henderson*. Solicitors, *Murray, Hutchings, & Stirling*; *Futvoye, Field, & Baker*. [See *Re Orrell, &c., Co.* (28 W. R. 145.)]

STEWART *v.* FLETCHER—Chitty, J., 4th May.

Practice—Payment out—Married Woman Restrained from Anticipation—Power of Attorney—Conveyancing Act, 1881, s. 40.

This was an action for the execution of the trusts of a will, under which a married lady, Mrs. S., was entitled to the payment of the income of a fund for her life to her separate use, without power of anticipation, but there was no gift over in the event of any attempt by Mrs. S. to alienate her interest. The fund had been paid into court and invested, and an order had been made for payment of the dividends to Mrs. S. for her life. An application was subsequently made on behalf of Mrs. S., who was about to reside in India, for payment of the dividends, and by the Payment Schedule to the order as applied for it was proposed to pay the dividends as they accrued due upon production of evidence that Mrs. S. had not anticipated or alienated the same. The questions arose whether the execution of a power of attorney to receive the dividends before they were actually due was allowable in the face of the restraint against anticipation, and whether an affidavit by the attorney that the lady had not anticipated or alienated was sufficient, or whether it was requisite that the affidavit should be by the lady herself.

Chitty, J., said that he had conferred with the registrars as to the proper form of order. It was quite plain that the face of the order should shew that the married lady was restrained from anticipation, because such orders often came into the hands of third persons, and it was also equally clear that in a case like the present, where there was no gift over, any attempt at alienation was simply inoperative. It appeared that the registrars' practice was to draw the orders so as to shew all this. It was also necessary that evidence should be produced to the Paymaster-General. Some of the registrars drew the order in such a form that the evidence might be produced by other persons than the married woman herself. Here the lady was going abroad, and as it appeared that the Paymaster-General did not issue drafts for places abroad, the expense, delay, and inconvenience of requiring the lady to herself furnish an affidavit on each occasion of applying for payment were obvious. He might say that, in his opinion, since the passing of the Conveyancing Act, 1881, s. 40, there was no reason why any married woman should not execute a power of attorney, although her separate property might be subject to a restraint on anticipation, but of course she could not, by executing any such power, get rid of the restraint on anticipation. The proper order to make in cases like the present was that, the married woman being restrained from anticipating the dividends, they were not to be paid to any attorney, except upon an affidavit or statutory declaration of such attorney that he received them on behalf of, and for the use of, the married woman, and not of any other person to whom she had assigned, or purported to assign, them. There must, therefore, be an affidavit, but it need not be by the lady herself, but by her attorney.—Counsel, *H. Fellows*. Solicitors, *Lattey & Hart*.

Re MARSH, MASON *v.* THORNE—North, J., 8th May.

Power of Appointment—Exercise—General Power—Will—Wills Act, 1837, s. 27.

The question in this case was whether a general power of appointment had been exercised by the will of the donee, which did not refer to the power. By a marriage settlement the property comprised therein was, after the death of the survivor of the husband and wife, and in default of any appointment under a joint power of appointment by deed given to them, to be held upon such trusts for the benefit of the children or issue of the marriage, or any of them, "or for the benefit of any other person or persons whomsoever" as the husband should by will, "legally executed and expressly referring to this power or the subject thereof," appoint. The husband survived the wife, and the joint power of appointment was not exercised. The husband made a will which did not in any way refer to the power, and the question was, whether the property comprised in the settlement passed under the gift of residue contained in the will. There was nothing in the will to shew a "contrary intention." Section 27 of the Wills Act provides that a general devise of the real estate of the testator "shall be construed to include any real estate . . . which he may have power to appoint in any manner he may think proper, and shall operate as an exercise of such power unless a contrary intention shall appear by the will," and there is a similar provision as to the effect of a bequest of the personal estate of the testator. Lord St. Leonards in his book on Powers (8th ed., p. 306) says:—"Where the property is settled by the testator himself upon others, in default of any appointment by him under his power, it would seem to require some indication of an intention by him to defeat his settlement in order to hold a general gift in his will, which can be satisfied by other property, to be an exercise of his power."

North, J., held that the will had exercised the power. He should have thought the case quite clear but for the observations of Lord St. Leonards, which, of course, carried great weight. But for the words "expressly referring to this power," the power would have been a power to appoint in any manner the testator might think fit. Those words were an attempt to limit the exercise of the power in a manner inconsistent with the general law established by section 27. There was nothing in the will indicating a "contrary intention," and his lordship did not see how the words in the settlement could limit or modify the power which the law gave. The observations of Lord St. Leonards were disapproved by the judges of the Court of Appeal in *Re Clark's Estate* (14 Ch. D. 422), and upon their opinions his lordship must act, and hold that the power had been exercised by the will.—Counsel, *M. Shearman*; *C. Arnold White*; *E. Ford*. Solicitors, *J. Shearman*; *Girdlestone, Peterson, & Todd*.

Re SEARLES—North, J., 5th May.

Transfer of Land Act, 1862 (25 & 26 Vict. c. 53), ss. 96, 98, 99, 101, 134—Caveat—Notice to Cautioner—Interim Injunction—Bond of Indemnity.

This was an application under the above Act for the extension of the time during which a *caveat* lodged by a mortgagee in the Land Registry Office with reference to the mortgaged land was to continue in force. In February, 1887, Parkes, the registered owner in fee with an indefeasible title, mortgaged the property to Searles, and he lodged a *caveat* with the registrar at the Land Registry Office, under section 96 of the Act, in order to prevent any dealing with the property without notice to him. In February, 1888, Parkes conveyed the property to Cocks in fee, without any reference to the mortgage. Cocks applied at the Land Registry Office to be registered as the owner of the property, and the registrar thereupon, in accordance with section 98, on the 20th of April last sent to Searles a notice that his *caveat* would cease to have any effect upon the expiration of twenty-one days from the date of the notice, unless an order to the contrary should be made by the Chancery Division. On the 2nd inst. Searles took out an originating summons, addressed to Cocks and Parkes, asking for an order that the *caveat* might continue to be in full force and effect, notwithstanding the notice served on Searles, and that Parkes and all other persons might be restrained from dealing with or disposing of the property comprised in the mortgage, except subject to the provisions thereof. Section 99 provides that if, before the expiration of the twenty-one days, the cautioner appears before the registrar "and enters into a bond with sufficient security, conditioned to indemnify every person against any damage which may be sustained by reason of any disposition of the property being delayed, the court may thereupon, if it thinks fit, make an order on the registrar requiring him to delay registering any disposition of the property for such further period as is mentioned in the order." As the summons could not be made returnable until the 11th inst., on which day the twenty-one days would expire, Searles, by leave of the court, gave a short notice of motion to the same effect as the summons. The respondents did not appear.

North, J., held that the bond ought to be given to the registrar personally, and ordered that, upon this being done before the expiration of the twenty-one days, the registrar should delay registering any dealing with the property until four days after an order should have been made upon the summons.—Counsel, *Horace Kent*. Solicitor, *N. White*.

Re HORNE'S SETTLED ESTATE—North, J., 5th May.

Settled Land—Trust for Sale—Settled Land Act, 1882, s. 63.

The question in this case was whether land, which was subject to a trust for sale under the terms of a will, there being, however, a provision that it should not be sold until the expiration of a specified term, could be sold under the powers conferred by the Settled Land Act. The testator, by his will, made in 1874, devised his real estate to trustees, in fee, in trust for sale; provided always that, notwithstanding anything thereinbefore contained, his freehold property at M. should not be sold until the expiration of twenty-one years from the date of his will. And he declared that real estate should, for the purpose of transmission, be impressed with the quality of personalty from the time of his death. The income until sale was to be applied in the same way as the income arising from the investment of the proceeds of sale. The proceeds of sale were to be invested and the income paid to the testator's wife during her life or widowhood, and after her death or marriage again the capital was to be held in trust for the testator's children, being sons, who should attain twenty-five, and, being daughters, who should attain twenty-five or marry under that age, and, if more than one, in equal shares. By section 63 of the Settled Land Act, which is headed "Settlement by way of trusts for sale," "Any land, which under or by virtue of any deed, will, &c., is subject to a trust or direction for sale of that land, and for the application or disposal of the money to arise from the sale, or the income of that money, or the income of the land until sale, or any part of that money or income, for the benefit of any person for his life or any other limited period, or for the benefit of two or more persons concurrently for any limited period, . . . shall be deemed to be settled land, . . . and the person for the time being beneficially entitled to the income of the land until sale shall be deemed to be tenant for life thereof; or, if two or more persons are so entitled concurrently, then those persons shall be deemed to constitute together the tenant for life."

North, J., held that this section did not apply, and that the M. estate could not be sold under the Act. The will contained a trust for sale, with a

proviso upon it that the estate was not to be sold until after the expiration of the twenty-one years. If the proviso was left out, no doubt there would be a trust for sale, but the proviso was part of the will, and, taking it into account, there was no trust for sale until after the expiration of the twenty-one years. Nor did the direction that real estate was to be impressed with the quality of personalty from the time of the testator's death create a power of sale at that time. There was no trust for conversion then.—Counsel, *Warliters Horne; L. E. Shadwell.* Solicitors, *Horne & Birkett.*

Re PALATINE ESTATE CHARITY AND CHARITABLE TRUSTS ACTS—Stirling, J., 1st May.

Charity—Objects—Cy-près—Reparations, Ornaments, and Necessary Occasions of Church—Erection of Spire—Salaries of Organist, &c.

The income of this charity was applicable "for and towards the reparations, ornaments, and other necessary occasions of the parish church of Stoke Newington." A scheme had been settled by Lord Romilly in 1857, but the income of the charity had since greatly increased, and it had become necessary to determine how that increase should be dealt with. An order for a new scheme having been obtained by the Attorney-General, a scheme had been carried into chambers, and in settling it the following questions arose:—(1) Whether the erection of a spire, which had formed part of the original plan of the present parish church (erected in 1859 by subscriptions), but which, owing to want of funds had never been built, was within the objects of the charity; and (2) whether the payment of the salaries of sexton, organist, singers, and other persons employed in or about the church was within such objects. Several district churches had been erected in the parish, and it was not disputed that the funds of the charity, so far as they were not required for the parish church, ought, under the doctrine of *cy-près*, to be divided among such district churches.

Stirling, J., said that whether or not a spire was an "ornament," as to which there might be some doubt, it was, at any rate, a "necessary occasion," for it was part of the plan of the church as designed by the architect. The erection of the spire was accordingly within the objects of the charity. With regard to the salaries, his lordship held they could not properly be paid out of the charity funds, except such of them as were payable in respect of the fabric of the church and the care thereof. The salaries of the sexton and the organ-tuner came within this category; but those of the organist, singers, &c., did not.—Counsel, *Cecil Russell; Hastings*, Q.C., and *Boome; Ingle Joyce;* and *Stuart Moore.* Solicitors, *Clabon; G. & W. Webb; Fenn & Co.*

HIGH COURT.—QUEEN'S BENCH DIVISION.

REG. *v.* REGISTRAR OF JOINT-STOCK COMPANIES—4th May.

Mandamus—Registrar of Joint-Stock Companies—Companies Act, 1867, s. 25—Deed insufficiently Stamped—Stamp Act, 1870, s. 19.

This was an application to make absolute a rule *nisi* for a *mandamus* to the Registrar of Joint-Stock Companies commanding him to file a contract for the transfer of a business to the applicant company. The company was duly constituted under the Companies Acts on the 31st of December, 1887, and on the 2nd of January the contract for the transfer of the business was executed by the vendors and the company. The company, being desirous of having the contract filed under section 25 of the Companies Act, 1867, tendered it for registration to the Registrar of Joint-Stock Companies. The registrar refused to file the contract until it should be stamped with an *ad valorem* stamp. The company then required the Commissioners of Inland Revenue, under section 18 of the Stamp Act, 1870, to adjudicate the amount of stamp duty with which the agreement was chargeable. The commissioners were of opinion that it required an *ad valorem* stamp. The company then entered into a fresh agreement with the vendors, which was executed on the 27th of January, and by which it was provided that the company should allot to the vendors a certain number of shares, and that the vendors should accept such shares in part satisfaction of the price. In this agreement the first agreement was scheduled. The new agreement was stamped with a ten shilling stamp and tendered to the registrar to be filed. The registrar refused to file this agreement until he had seen the first agreement properly stamped. The company applied for, and obtained, a rule *nisi* for a *mandamus*. It was now argued on behalf of the registrar that he was a servant of the Crown, and that the court would not direct a *mandamus* to a servant of the Crown to compel him to exercise his discretion; and, secondly, that the remedy by *mandamus* was ousted by reason of the existence of another remedy—viz., by appeal from the decision of the Commissioners of Inland Revenue under section 19 of the Stamp Act, 1870. The following cases were cited:—*Re Barlow* (30 L. J. Q. B. 271), *Reg.* v. *Lords Commissioners of the Treasury, Queen Dowager's Annuity* (16 Q. B. 357), and *Reg.* v. *Lord Commissioners of the Treasury* (L. R. 7 Q. B. 387).

The Court (Field and Wills, JJ.) discharged the rule. Field, J., without deciding the point whether the Registrar of Joint-Stock Companies was an officer to whom a *mandamus* might be addressed, was of opinion that in this case a *mandamus* ought not to go. It was clearly settled that a *mandamus* ought not to be granted where there was another remedy equally convenient, beneficial, and effectual. When the Commissioners of Inland Revenue decided that the deed required an *ad valorem* stamp, it was competent to the applicants to appeal from that decision under section 19 of the Stamp Act, 1870. The remedy provided by that section was much more convenient than the remedy by way of *mandamus;* and it was equally beneficial and effectual. Wills, J., agreed that in the present case a *mandamus* ought not to go, though he was of opinion that the registrar was an officer to whom a *mandamus* might be sent.—Counsel, *Sir Henry James*, Q.C., and *Macaskie*; *Sir R. E. Webster*, A.G., and *R. S. Wright.* Solicitors, *Taylor, Hoare, & Boz; Solicitor of Inland Revenue.*

COCK *v.* ALCOCK—2nd May.

Evidence—Commission to examine Witnesses Abroad.

In this case the question arose whether a commission should be granted to examine certain witnesses, servants of the plaintiff, resident in Norway. A contract had been entered into between plaintiff and defendant to forward certain square ice-blocks to England. The defendant, on their arrival, alleged that they were not in the shape contracted for. The evidence which the plaintiff desired to get on commission was that these blocks were of the required shape at the time of shipment from Norway. The case of *Lawson* v. *Vacuum Brake Co.* (33 W. R. 186, 27 Ch. D. 137) was cited by the defendant as an authority for refusing the commission. It was urged on his behalf that that case decided that where it is sought to have a material witness examined abroad, the party asking to have him examined abroad must shew clearly that he cannot bring him to this country to be examined at the trial.

The Court (Field and Wills, JJ.), held that the commission should be granted. Field, J., said that the case cited had not altered the old rule that a commission to examine witnesses abroad should issue as a matter of course if the party who wanted the evidence swore that the witnesses could give material evidence on the question at issue. There was, indeed, an important exception to this rule in the case of an application for the examination of the plaintiff himself. There, if the case was such that the evidence which he would give in his own favour could not be tested without cross-examination, there was good ground for refusing the application for a commission. It had been contended that because the witnesses were in the employ of the plaintiff he could compel them to come over to England, but he would have to maintain them here, and the only evidence they could give was as to certain facts as to the shape of the ice-blocks. Wills, J., concurred, and added that the headnote to *Lawson* v. *The Vacuum Brake Co.* in the *Law Reports* was inaccurate. The evidence sought to be obtained was not from an *alter ego* of the plaintiff as in that case.—Counsel, *Meek; Aspinall.* Solicitors, *Turnbull, Tilley, & Lowther; Wilson.*

REG. *v.* INLAND REVENUE COMMISSIONERS—7th May.

Intoxicating Liquors—Licence—Place of Public Entertainment.

This was an application on behalf of the proprietor of the Empire Theatre for a *mandamus* to the Commissioners of Inland Revenue to grant a licence for the sale of intoxicating liquors on his premises. The Empire Theatre was not licensed by the Lord Chamberlain, nor established by letters patent, but was licensed by the justices of the peace as a place of public entertainment. A justices' licence for the sale of intoxicating liquors had not been obtained under the Licensing Act of 1872, and the Commissioners of Inland Revenue refused to grant a liquor licence until that had been obtained. The Commissioners waived any right they might have to raise the question as to whether the court had jurisdiction to grant a *mandamus* against them.

The Court (Field and Wills, JJ.) held that no *mandamus* should be granted. Field, J., said that though the Act 5 & 6 Will. 4, c. 39 authorized the Commissioners to grant licences for the sale of beer, spirits, and wines in a licensed theatre or place of public entertainment, the later Act of 1872 introduced new provisions. It was declared in the preamble to that Act that "it is expedient to amend the law for the sale by retail of intoxicating liquors and the regulation of public-houses and other places in which intoxicating liquors are sold." That shewed that the Act was intended to strike at all places where intoxicating liquors are sold except those mentioned in the saving clause, and in that clause places of public entertainment, such as the establishment in question, were not included. The Act of 1872 required that certain conditions should be complied with in the obtaining of licences. So far as it was inconsistent with the earlier Act it must be taken to operate as a repeal. Wills, J., concurred. —Counsel, *Sir C. Russell*, Q.C., and *F. Fulton; Sir E. Clarke, S G*, and *R. S. Wright; Danckwertz.* Solicitors, *Tyrrel, Lewis, & Co.; Solicitor to Inland Revenue.*

THE NEW PROVISIONS AS TO STAMP DUTIES.

The following is the text of the clauses of the Customs and Inland Revenue Bill (as amended in Committee of the House of Commons) which are referred to elsewhere:—

15. *As to stamp duty on equitable mortgages.*] (1) The *ad valorem* duty chargeable upon a mortgage under the Stamp Act, 1870, shall cease to be payable upon an equitable mortgage effected by an agreement or memorandum under hand only relating to the deposit of any title deeds or instruments constituting or being evidence of the title to any property whatever (other than stock or marketable security), or creating a charge on such property, and in lieu of such duty every such agreement or memorandum shall be charged with the duty of one shilling for every one hundred pounds, and any fractional part of one hundred pounds, of the amount secured by the equitable mortgage.

(2) Where the total amount which may be at any time secured by any equitable mortgage is unascertained or unlimited in the first instance, and the *ad valorem* stamp duty impressed on the agreement or memorandum in conformity with this section is available under section one hundred and seven of the Stamp Act, 1870, for such an amount only as such duty extends to cover, such agreement or memorandum shall for the purpose of stamp duty be deemed to be a new and separate agreement or memo-

randum, bearing date on the day on which any advance or loan is made in excess of the amount covered by the duty impressed thereon.

18. *Provisions as to the stamping of instruments.*] (1) The following provisions shall have effect in relation to instruments executed after the passing of this Act which are chargeable with *ad valorem* duty as specified in the First Schedule hereto.

(*a.*) The instrument, unless it is written upon duly stamped material, shall be duly stamped with the proper *ad valorem* duty before the expiration of thirty days after it is first executed, or after it has been first received in the United Kingdom in case it is first executed at any place out of the United Kingdom, unless the opinion of the Commissioners of Inland Revenue, with respect to the amount of duty with which the instrument is chargeable, has, before such expiration, been required under the provisions of section eighteen of the Stamp Act, 1870.

(*b.*) In case the opinion of the said Commissioners with respect to any such instrument has been required, the instrument shall be stamped in accordance with the assessment of the Commissioners within fourteen days after the date of notice of such assessment.

(*c.*) If any such instrument is not duly stamped in conformity with the foregoing provisions, the person in that behalf specified in the first schedule hereto shall forfeit the sum of ten pounds, and in addition to the penalty payable by law on stamping the instrument there shall be paid an additional penalty equivalent to the stamp duty thereon, unless a reasonable excuse for the delay in stamping, or for the omission to stamp, or the insufficiency of stamp, be afforded to the satisfaction of the said Commissioners, or of the court, judge, arbitrator, or referee before whom it is produced.

(2) Sub-section 2 of section fifteen of the Samp Act, 1870, shall be read as if the words "thirty days" were substituted in provision (*a.*) for the words "two months," and the word "three" was substituted in provision (*b.*) for the word "twelve."

19. *Provision as to the stamp duty on assignments of policies of life assurances.*] (1) No assignment of a policy of life assurance shall confer on the assignee therein named, his executors, administrators, or assigns, any right to sue for the moneys assured or secured thereby, or to give a valid discharge for the same, or any part thereof, unless such assignment is duly stamped, and no payment shall be made to any person claiming under any such assignment unless the same is duly stamped.

(2) If any payment shall be made in contravention of this section, the stamp duty not paid upon the assignment, together with the penalty payable on stamping the same, shall be a debt due to her Majesty from the company or person by whom such payment is made, and shall be recoverable as such accordingly.

20. *Conditions and agreements as to stamp duty void.*] Every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp upon any instrument executed after the passing of this Act, and every contract, arrangement, or undertaking for assuming the liability on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence, or insufficiency, shall be void.

A POINT OF PRECEDENCE.

In connection with the forthcoming Royal visit to Blackburn, says the *Manchester Guardian*, an extraordinary dispute has arisen between the recorder of the borough (Mr. M. W. Mattinson, M.P.) and Mr. W. E. L. Gaine, the town clerk of the borough, as to who shall read the address of welcome to the Prince and Princess of Wales. Each gentleman claims that it is his especial privilege to read the address, but the town clerk is supported by a resolution of the town council, passed some time ago, that he should read the address. At the quarterly meeting of the Blackburn Town Council last week, the town clerk introduced the matter, which, he said, he had considerable hesitation in doing, as it was contrary to the express wish of the learned recorder to whom he was about to refer. At the same time, he would not be doing his duty to the corporation or to the dignity of the office which he held unless he mentioned the subject. He proceeded to explain that at the previous meeting of the council it was decided that he should read the loyal addresses to be presented to the Prince and Princess of Wales. The recorder thought that upon an occasion of that kind it was the function and province of the recorder to read the address of the corporation. He (the town clerk) held a directly contrary opinion. The address was the property of the corporation, and as such it stood to reason that they should decide who should read it. Ought they to ask their own senior legal officer or to ask an officer under the Crown to read the address? He ventured to think that they ought not to ask any gentleman holding office under the Crown. It had been suggested that it was the invariable practice upon such occasions for the recorder to read the address. It was true there had been a long established custom to that effect, but it was not the invariable one. He had communicated with the town clerks of other important towns, amongst them the oldest and most experienced town clerks in the country, and they all held the same opinion as he did. He should very much regret if anything he did should prevent the attendance of the recorder on the 9th of May. The recorder held a different view to what he did, and was therefore not prepared to attend. It was not a personal matter with him (the town clerk), and if it was the wish of the council he was perfectly willing to stand aside. He should very much regret the absence of the recorder, but he had only done what he thought to be right to vindicate what he believed to be the honour and dignity of the office he held. He invited the council, if they thought fit, to reconsider their previous resolution and do what they liked in the matter. After some discussion it was unanimously resolved that the town clerk should read the address, as decided at the previous meeting.

LAW SOCIETIES.

SOLICITORS' BENEVOLENT ASSOCIATION.

The usual monthly meeting of the Board of Directors of this association was held at the Law Institution, Chancery-lane, London, on Wednesday, the 9th inst., Mr. Henry Roscoe in the chair. The other directors present were Messrs. W. B. Brook, J. H. Kays, N. T. Lawrence, R. Pennington, and Sidney Smith, and J. T. Scott (secretary). A sum of £365 was distributed in grants of relief, thirty-six new members were admitted to the association, and other general business was transacted.

LAW STUDENTS' JOURNAL.

RESULTS AT THE RECENT BAR AND SOLICITORS' EXAMINATIONS.

At the recent April Solicitors' Examinations 191 candidates entered for the Final and 260 for the Intermediate. Of these, 106 and 179 respectively passed, giving 44·5 and 30·7, &c., per cent. of failures. At the January examinations 27 per cent. failed at the Final, and a little over 36 per cent. at the Intermediate.

At the Easter Bar Examination, out of 78 candidates at the general examination, 62 succeeded, and at the Roman law examination, 76 out of 83. This leaves only 20·51, &c., and 8·43, &c., of failures, and considering the easy nature of the questions, the trouble of holding the examinations might almost be dispensed with.

The Solicitors' Honours Examination.

We believe that 50 candidates entered for the examination recently held, of which the result will be known on Friday, May 18. The conveyancing paper contained several easy book-work questions, and a few of a harder character in the A B C form. Questions 3, 4, and 8 would probably cause some trouble. Question 8 in the conveyancing paper goes practically over the same ground as question 11, the first question in the equity paper. We think this should be avoided, as it easily might be. Otherwise the equity paper is a very fair one, the questions being well spread over the usual heads of equity jurisprudence, three being on trusts, two on specific performance, and one on each of the following subjects:—partnership, company law, relief against penalties, sales by the court. The common law and bankruptcy paper gave plenty of scope for the candidate to display his knowledge, and was well set. Question 27: "State the result of some of the recent decisions as to what additions or variation are fatal to the validity of a bill of sale" (*i.e.*, one falling under the Amendment Act), might take a considerable time to answer if the candidate supported his answer by quoting cases as authority. The recent important case of *The Bernina* occurred, and the effect of the decision in reference to the doctrine of contributory negligence. Two of the ten questions were on bankruptcy, which seems a fair proportion. The fourth paper is always a great mixture, but the proportion between the various subjects, as regards their relative importance, was well kept. Two questions were set on probate, divorce, and admiralty respectively, one on ecclesiastical law, and three on crimes. We cannot see that it would be advantageous for the candidate to spend much time over ecclesiastical law either for the Pass or for the Honours Examination. The questions seem well selected, but questions 38 and 39 are too closely connected, considering the fact that but three questions are devoted to the whole field of criminal law.

INCORPORATED LAW SOCIETY.

Final Examination.

The following candidates (whose names are in alphabetical order) were successful at the Final Examination held on the 17th and 18th of April, 1888:—

Abbot, Lucas Charles Fuidge
Adeney, Frederick Augustus
Allen, Reginald Lloyd
Ashton, Henry Buxton Angier
Atherton, John Augustus
Atkins, Percy Colquhoun, B.A., LL.M.
Bastide, Harry
Beckwith, John, B.A.
Bennett, Harry Macaulay, B.A.
Bickford, Thomas Tozer
Blackmore, Hugh Enes
Blake, Robert Worthy
Booth, Joseph Lister
Brady, Harry Alfred, B.A.
Braithwaite, James Edmund
Bucknall, Acton Thomas
Bunting, William Braylesford
Butt, John Henry Stuart
Charlton, Oswald
Clowes, Albert Frank
Cobb, John Gerard, B.A.
Cockle, Ernest
Cork, Robert Charles
Craigie, David Charles
Crossman, Alexander
Currie, Cecil Edmund, B.A.
Dain, Henry Bennett
Daniel, Newton Charles
Davies, William George
Druitt, Alan
Edwards, William George Albert
Ellison, Frank
Farmer, James Herbert
Fletcher, Basil, B.A.
Forward, John Adams
Gibson, James Henry
Giddins, Charles Sydney

Greg, Thomas Tylston, M.A.
Hall, Richard Barker William
Higginson, Percy Forbes
Hill, Richard
Hobrow, Horace Montague
Hosegood, Alfred
Hughes, William
Ingram, Charles Frederick, B.A.
Izod, Henry Allen
Jenkins, Robert Owen
Jotcham, William Clarke, B.A.
Jourdain, Albert Edward Towle
Kemp, Alexander Davidson
Knight, Cecil Archdale
Lance, Cyril William
Leach, Edmund
Llewellin, Thomas Johnes, B.A.
Malleson, Mortimer Drewe, B.A.
Marshall, Francis Eden, B.A.
Marshall, John
Marshall, Robert
Martineau, Philip Hubert, B.A.
Mayhew, Percy Sumner
Morgan William
Overy, James Robert
Parker, Herbert Woods
Parry, William Robert
Peacocke, Francis O'Neill
Peele, William Charles Clement
Philipps, John Lewes
Pike, Sidney Wentworth
Pilling, Charles Ernest
Pinsent, Hume Chancellor
Poley, Ernest Edward
Prichard, Richard Henry
Purchase, Francis Habin
Rawlings Walter James
Reeve, Thomas David
Ridley, William Allder
Rimmer, Reginald
Roberts, Tom Hartley
Rogers, William Augustus Fydell
Rushby, James William, LL.B.
Salt, Walter Sutton
Scatliff, Horace Parr
Sharpley, Philip Henry
Shells, Frederick Walter
Simmons, Robert
Simpson, John Alexander
Smith, Henry John
Smyth, Percy Meliss
Stokoe, Thomas Lambton
Stones, Charles
Strong, Thomas Slack
Tanner, Edward Foster
Thompson, Justus Arthur Poole Phelps
Thompson, Luke
Thring, George Herbert, B.A.
Todd, Thomas Burland
Tristram, Percy Preston, B.A.
Turner, Richard
Tutin, George
Warner, Harry Leonard, B.A.
Waterhouse, Thomas Kirkam
Watts, Henry Moore
Webb, Edwin James Turner
Wheldon, Robert
White, Francis Symons
Willans, William Ernest
Williams, Rice Rowland

INTERMEDIATE EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Intermediate Examination held on the 19th of April, 1888:—

Adames, Ernest Gribbon
Allen, William Edward Romilly
Allison, Thomas Jordan
Anning, Edward Herbert
Arkell, Thomas Norman, B.A.
Armstrong, John Backhouse
Ashby-Darby, Gerald Sorton
Atcherly, Richard Topping Beverley
Ayre, Fearnley Fewson
Bagshaw, John Edward Burton
Bailey, Thomas Holden
Bairstow, Arthur
Bardsley, George Henry
Barham, Cornelius Herbert
Barraclough, Norman Charles, LL.B.
Barrett, Horace
Belden, Arthur Teanby
Berry, Albert George
Best, William Vaughan
Binns, Percy Noel
Blades, Henry Dawson
Bowley, Francis Bulmer Lyon
Bromwich, Francis Henry
Brown, John Williamson
Budden, Herbert Augustus
Budden, James Pearce
Burton, William Henry
Butler, William Leonard
Carruthers, Alexander Johnston
Challinor, Reginald
Clabburn, Henry James Catling, LL.B., B.A.
Clarke, James Morgan Strachan
Clay, Isaac Whiteley, B.A.
Colton, Thomas
Cooper, Godfrey Charles, B.A.
Cornish, Charles Landsborough, B.A.
Cowley, Edward Rowland
Cox, Oswald
Crimp, Harris Norman
Dahne, Ernest Martin Clason
Darling, Henry
Davenport, James Gladstone
Davies, Robert Owen
Diggle, John Squire
Dix, John Hardcastle
Du Bois, Frederick
Durham, Arthur
Edwardes, William Rober
Edwards, John Bruen
Ellis, Hiram
Evans, Harold Vivian
Evans, Worthington Laming
Fairer, Edwin John
Farncombe, George Richard, B.A.
Fawcus, Louis Edward, B.A.
Fisher, Horace James, B.A.
Fletcher, Arthur Monk
Forbes, James Ochoncar
Ford, Alexander James
Ford, Alfred Rogers
Fordham, Montague Edward, B.A.
Gamlin, Francis John
Gamon, John Percival, B.A.
Gilman, Francis
Gladstone, John Ernest
Goodman, Godfrey Davenport
Goold, John Heyden
Gradwell, William Newby
Greene, John Wollaston
Greenwood, John Anderton, B.A.
Grieveson, James Edward
Griffith, Llewelyn John Theophilus
Hassall, Arthur Edward, B.A.
Haviland, Frederick Henry, B.A.
Haworth, John
Hayne, Henry Bertram Robinson
Henwood, Thomas Walkom
Hicks, Ernest, B.A.
Hirst, John Lee, B.A.
Holmes, Thomas Barton, B.A.
Hood, Henry Acland
Hough, Topham Hough, B.A.
Hudson, Arthur Vaughan
Hussey, Charles Cochrane
Huxtable, Edmund Victor
Jacques, John William Frederick
Jee, John Christian
Jefferies, Walter Henry, B.A., LL.B.
Johnson, Matthew Graham
Jones, Edward Henry
Jones, Ernest Heys
Jones, Percy Dowsland
Kealy, Oswald William
Keele, Edward Yorke
King, Charles Wimpenny, B.A., LL.B.
Knowles, Francis Gordon
Lawson, George Stephenson
Levy, Henry Frederick
Lishman, William Hugh
Livesey, Alfred John
Macaulay, Aulay
Mathison, William Henry
May, Frederick
May, Robert George, B.A.
Mayfield, Charles Glossop
Meager, Trevor Oswald
Mewburn, George Richmond, B.A.
Moger, George Ernest, B.A.
Moon, William Robert
Moore, Charles William, B.A.
Morgan, Ernest Charles
Murton, George
Naish, Charles
Nixon, William
Nuttall, Frank Dally
O'Donoghue, Thomas Good
Orford, Lewis Alfred, B.A.
Ormerod, Arthur Claude
Orridge, Benjamin Herbert Rutter
Passman, Charles Herbert, B.A.
Phillimore, George Ernest
Pickering, Rowland Hayes Evans Umfreville, B.A.
Plant, Edward Ashley
Prance, Miles Herbert
Pryce, Henry Louis Vanneck, B.A.
Rawstorne, Robert Edward, B.A.
Rawstorne, William
Reed, Percy Dawson
Rees, Theophilus Aneuryn
Roger, Morrice Wilson, B.A.
Russell, William Herbert
Sanderson, John Tunstall
Saulez, Alfred Harrison
Sawers, Robert James
Schierwater, Frederic Amandus
Scholes, Robert
Searby, Frank
Seedhouse, Thomas Herbert
Shaw, George
Shirer, John Alexander, B.A.
Skilbeck, William Wray, B.A.
Smith, Algernon Jason, B.A.
Smith, Arthur
Smith, James Edward
Spencer, John James
Stranding, Thomas
Stevens, Henry George
Stewart, George Laurence, B.A.
Stileman, Herbert Ives
Stubbs, George John Rollings
Tangye, Arthur Llewellyn
Terry, Thomas Henry
Thomas, David Williams Evan
Thomas, Molyneux Frederick
Thompson, Robert Gascoigne
Thorowgood, Frederic John
Tonkin, William Bernard
Trethowan, William James
Trustram, Edward Jones, B.A.
Turner, Frank
Tyrwhitt, Beachamp Edward
Wade, Charles Stewart Douglas, B.A.
Wade, Richard
Wallett, Russell Gladstone
Wallis, Eustace Frederic
Waterman, John Howard
Webb, John Edgar
White, Alfred
White, Frederick Lumley, B.A.
Whiteside, Henry
Wigan, Ernest Edward, B.A.
Williams, Charles Ernest St. Barbe
Williams, Ernest George Scott
Wimbush, John Bourchier
Wingfield, George Arthur
Wood, Arthur
Wood, John
Wright, Jesse
Wykes, John Theodore, B.A.

LEGAL NEWS.

OBITUARY.

Mr. WALTER FHIRLEY SHIRLEY, barrister, died on the 1st inst. Mr. Shirley was the son of Mr. William Edwood Shirley, solicitor, of Doncaster, and was born in 1851. He was educated at Rugby and at Balliol College, Oxford, where he graduated second class in Jurisprudence in 1875. He was called to the bar at the Inner Temple in November, 1876, and he had practised on the North-Eastern Circuit, and at the West Riding, Leeds, Sheffield, and Bradford Sessions. He was author of a treatise on "Magisterial Law," and of a series of "Leading Cases at Common Law." At the General Election of 1885 he contested the Doncaster Division of the West Riding of Yorkshire in the Liberal interest, when he defeated the Conservative candidate, the Hon. Alfred Gathorne Hardy by a large majority. He acted with the extreme Radical party, and he supported Mr. Gladstone's Home Rule Bill. At the General Election of 1886 he was re-elected by a majority of 278 over the Hon. William Fitzwilliam, the Unionist Liberal candidate, but a few months ago he retired from Parliament. Mr. Shirley was unmarried.

APPOINTMENTS.

Mr. JOHN LEYBOURN GODDARD, barrister, has been appointed Secretary to the Royal Commission on the Teaching University of London. Mr. Goddard is the son of Mr. George Goddard, and was born in 1839. He was educated at Trinity Hall, Cambridge, where he graduated in the third class of the law tripos in 1860. He was called to the bar at the Middle Temple in Hilary Term, 1863, and he is a member of the South-Eastern Circuit. He was secretary to the Copyright Commission.

Mr. FREDERICK RICHARD ROBERTS, solicitor (of the firm of Roberts & Evans), of Aberystwith, has been appointed Deputy-Clerk of the Peace for Cardiganshire. Mr. Roberts is the son of the late Mr. Frederick Rowland Roberts, solicitor. He was admitted in 1883.

Mr. JOHN AUGUSTUS HARWOOD, barrister, has been appointed to act as Attorney-General of the Straits Settlements. Mr. Harwood is the only son of Mr. John Harwood. He was called to the bar at the Middle Temple in Trinity Term, 1871.

Mr. JOHN BRUMELL, barrister, has been appointed to act as a Puisne Judge of the Supreme Court of the Colony of British Guiana. Mr. Brumell is the third son of Mr. George Brumell. He was called to the bar at the Middle Temple in Trinity Term, 1875, and he has been for several years a stipendiary magistrate for British Guiana.

Mr. GEORGE HARRY PIPER, solicitor (of the firm of Piper & Lilley), of Ledbury, has been elected President of the Herefordshire Law Society for the ensuing year. Mr. Piper is registrar of the Ledbury County Court. He was admitted a solicitor in 1849.

Mr. CLIFTON H. TICKELL, solicitor, of 37, Walbrook, London, has been appointed a Commissioner to administer Oaths for the Colonies of Tasmania, Queensland, and Western Australia.

CHANGES IN PARTNERSHIPS.

Dissolutions.

HERBERT GEORGE UNDERWOOD ELLIOTT and EDGAR HENRY WATSON, solicitors (Watson & Elliott), of Newport, Salop. April 18. [*Gazette*, May 4.

JAMES HENRY SPROTT and HENRY RAGLAND DECK, solicitors (Sprott, Son, & Deck), of Shrewsbury. April 26.

JOHN ROBERT EVERALL and HENRY JOHN SWAN, solicitors (Everall & Swan), of Nottingham. May 1. The said Henry John Swan retires from the said partnership. The business will henceforth be carried on by the said John Robert Everall. [*Gazette*, May 8.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Appeal Court No. 1.	Appeal Court No. 2.	Mr. Justice Kay.	Mr. Justice Chitty.
Mon., May 14	Mr. Carrington	Mr. Rolt	Mr. Koe	Mr. Ward
Tuesday ... 15	Jackson	Godfrey	Clowes	Pemberton
Wednesday 16	Lavie	Rolt	Koe	Ward
Thursday .. 17	Pugh	Godfrey	Clowes	Pemberton
Friday 18	Leach	Rolt	Koe	Ward

	Mr. Justice North.	Mr. Justice Stirling.	Mr. Justice Kekewich.
Monday, May 14	Mr. Pugh	Mr. Beal	Mr. Jackson
Tuesday 15	Lavie	Leach	Carrington
Wednesday..... 16	Pugh	Beal	Jackson
Thursday..... 17	Lavie	Leach	Carrington
Friday 18	Pugh	Beal	Jackson

The Whitsun Vacation will commence on Saturday, the 19th day of May, and terminate on Tuesday, the 22nd day of May, 1888, both days inclusive.

WINDING UP NOTICES.

London Gazette.—FRIDAY, May 4.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

COMMERCIAL BANK OF LONDON, LIMITED.—Petn for winding up, presented May 1, directed to be heard before Stirling, J., on May 12. Eldred & Bignold, Queen Victoria-street, solors for petner

CREDIT CO., LIMITED.—Petn for winding up, presented May 3, directed to be heard before Stirling, J., on May 12. Vallance & Co, Lombard House, George-yd, solors for petner

CREDIT FONCIER (TRANSFERRED ASSETS) CO., LIMITED.—Petn for winding up, presented May 3, directed to be heard before Stirling, J., on May 12. Vallance & Co, Lombard House. George yd, solors for petner

UNITED KINGDOM METAL EDGED BOX CO., LIMITED.—Petn for winding up, presented May 3, directed to be heard before Stirling, J., on May 12. Whitfield & Richardson, Finsbury pavement, solors for petner

UNLIMITED IN CHANCERY.

YORK BUILDINGS WATER WORKS.—Petn for winding up, presented May 3, directed to be heard before Chitty, J., on Saturday, May 12. Freshfields & Williams, Bank bldngs, solors for petners

COUNTY PALATINE OF LANCASTER.

UNLIMITED IN CHANCERY.

EMMOTT & CO.—Petn for winding up, presented May 2, directed to be heard before Bristowe, V.C., on Monday, May 14, at the Assize Courts, Strangeways, Manchester, at 11. Storer & Co, Manchester, solors for petner

FRIENDLY SOCIETIES DISSOLVED.

COURT ROYAL BELLS, ANCIENT ORDER OF FORESTERS, Six Bells Inn, Handcroft rd, Croydon. April 30

LEICESTERSHIRE AND NORTHAMPTONSHIRE FRIENDLY SOCIETY, 86, Rutland st, Leicester. May 1

London Gazette—TUESDAY, May 8.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

JOSEPH RICHARDSON & CO, LIMITED.—By an order made by Chitty, J, dated April 28, it was ordered that the company be wound up. Lickfold, Camden rd, solor for petner

LICENSED VICTUALLERS' MUTUAL TRADING ASSOCIATION, LIMITED.—Petn for winding up, presented May 4, directed to be heard before Chitty, J, June 2. G. Gorton, Bedford row, solors for petners

NEWSPAPER PROPRIETORS, LIMITED.—Petn for winding up, presented May 5, directed to be heard before Stirling, J, on Saturday, June 2. Flegg & Son, Suffolk House, Laurence Pountney hill, solors for petners

SUSSEX MILITARY TRAINING COLLEGE CO., LIMITED.—Kay, J, has fixed Wednesday, May 16, at 12, at his chambers, for the appointment of an official liquidator

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

BIRKDALE VICTORIA BREWERY CO, LIMITED.—By an order made by Fox-Bristowe, V.C., dated April 26, it was ordered that the company be wound up. Mawdsley & Hodson, Southport, solors for petner

NATIONAL CONDENSED MILK CO, LIMITED.—Creditors are required, on or before June 6, to send their names and addresses, and particulars of their debts or claims, to Edwin Guthrie, King st, Manchester. Tuesday, June 19, at 11.30, is appointed for hearing and adjudicating upon debts and claims

NATIONAL CONDENSED MILK CO, LIMITED.—Vice Chancellor has, by an order dated Feb 9, appointed Edwin Guthrie, King st, Manchester, to be official liquidator

YOUNG & TAYLOR, LIMITED.—Petn for winding up, presented May 7, directed to be heard before Bristowe, V.C., on Thursday, May 17, at Assize Courts, Strangeways, Manchester, at 11. Widdows, Manchester, solor for petner

FRIENDLY SOCIETIES DISSOLVED.

COURT VALE OF GLAMORGAN, ANCIENT ORDER OF FORESTERS, Horse and Groom Inn, Cowbridge, Glamorgan. May 2

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 20.

ABBOTT, WILLIAM, Campden hill rd, Kensington, Stock Broker. June 1. McDermott v Abbott, Stirling, J. Holmes, Clement's lane

FRANCKE, AXEL PATRICK, Portsdown rd, Maida lane, Merchant. May 25. Drake & Co v Francke, North, J. Irvine, Mark lane

LUDEN, WILLIAM JOSEPH, Upper Wallington, Gent. May 18. Luden v Glynes, Chitty, J. Cree, Gray's inn sq

RISING, JAMES PLUMMER, Bow rd, Licensed Victualler. May 4. Nutland v Evans, Kay, J. Taylor & Taylor, New Broad st

SUTTON, ROBERT, Rossway, Herts, Gent. May 25. Sutton v Sutton, Chitty, J. Ommanney, Gt Winchester st

WATKINS, THOMAS EDWARD, Whitehead's grove, Chelsea. May 23. Price v Terrell, Stirling, J. Twynam, Essex st

London Gazette.—TUESDAY, April 24.

UTLEY, JOHN, Rotherham, Grocer. May 29. Sprout v Nelson, Chitty, J. Brown, Rotherham

London Gazette.—FRIDAY, April 27.

COPESTAKE, JOHN, Ripley, Grocer. May 25. Copestake v Copestake, Chitty, J. Peake, Ripley

LEWIS, GEORGE, Whittington, Salop, Gent. May 22. Lewis v Lewis, Stirling, J. Williams, Newtown

London Gazette.—TUESDAY, May 1.

DUCE, MARY ANNE, Salcott rd, Wandsworth. May 24. Duce v Duce, Chitty, J. Turnbull, John st, Bedford row

HENKEL, HENRY, Gt Russell st, Bloomsbury, Paper Merchant. May 31. Gondolf v Henkel, Stirling, J. Pittman, Guildhall chmbrs

London Gazette.—FRIDAY, May 4.

FRY, WILLIAM JOHN BARON, Penarth, Merchant. June 1. Fry v Fry, Chitty, J. Ingledew, Cardiff

OXLEY, JAMES, Whitechapel, Upholsterer. June 1. Shaw v Oxley, Stirling, J. Turner, Whitechapel

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, April 24.

ADAMSON, B J H, Cullercoats, Northumberland, Lieut. in Royal Navy. June 1. Fenwicke & Co, Newcastle on Tyne

ANDERSON, MARGARET, Hobart st. June 30. Salusbury, Leicester

BANCROFT, JAMES, Broughton pk, Manchester, Esq. May 31. Doyle & Scholfield, Manchester

BURWICK, ANN MARY, Broughton in Furness. May 12. Jackson, Ulverston

BUSH, HENRY STRATTON, Alphington, nr Exeter. May 24. Orchard, Exeter

CLARKE, OLIVE, Bisbrooke, Rutland, Farmer and Grazier. May 26. Hodgkinson, Uppingham

CLIFT, ISAAC WILLIAM, Dalton in Furness, Lancaster, Pointsman. June 1. Poole, Ulverston

COLING, Rev JAMES, Stow Maries Rectory, Essex, Clerk in Holy Orders. June 24. Cunliffes & Davenport, Chancery lane

CURLING, THOMAS BLIZARD, Brunswick sq, Brighton, Esq. May 31. Rivington & Son, Fenchurch bldgs

DAVIDSON, ROBERT, Douro villas, Cheltenham, Esq. June 2. Bowlings & Co, Essex st

DIXON, EDWARD, Union rd, Rotherhithe, Master Mariner. May 18. Hicklin & Co, Trinity sq

ELLIOTT, ANDREW GRIFFIN, Longfleet, Poole, Lath Render. May 25. Trevanion & Co, Poole

FOSTER, GEORGE, Exmouth, Merchant. May 24. Orchard, Exeter

FRANKIN, EMMA, Corn Market st, Oxford. June 1. Bickerton, Oxford

GILPIN, FREDERICK HENRY, Cannock, Stafford, Esq. May 20. Neve & Cresswell, Wolverhampton

GITSHAM, URAH, Exeter May 26 Jerman, Exeter

HOLLOWAY, WILLIAM, Exeter, Retired Innkeeper. May 24. Orchard, Exeter

HULL, GEORGE, Southampton, Innkeeper. July 1. Coxwell & Pope, Southampton

IVES, ELIZABETH, Northampton. June 1. Nelson & Co, Essex st

KEMPSTER, JOHN, Jeffreys rd, Clapham Rise, Solicitor. May 23. Kempster, Lower Kennington lane

FOWNES-LUTTRELL, CHARLOTTE ANNE, Minehead, Somerset. May 10. Clarke & Lukin, Chard

MARSHALL, JOHN, Gainsborough, Shipwright. June 5. Hayes & Son, Gainsborough

MARTIN, JOHN, Brighton. June 1. Nye, Brighton

MAUDE, Rev Father JAMES ARTHUR, Burgess hill, Sussex, Clerk in Holy Orders. May 26. Few & Co, Surrey st

OWENS, SAMUEL, Whitefriars st, Engineer. June 30. Dod & Co, Berners st

PATRY, JAMES, Cambridge ter, Regent's pk, Esq. June 1. Vandercom & Co, Bush lane

PAULL, JAMES WARE, Ilminster, Somerset. June 1. Paull, Ilminster

PHILLIPS, ELIZA, Lambton terr, East Greenwich May 30 Ruddle, Southampton bldgs

RAGGATT, DAVID RICHARD, Coronation rd, Bristol, Accountant June 30 Abbot & Co, Bristol

ROUMIEU, JOHN THOMAS, Austinfriars, Solicitor June 12 Abercrombie, Austinfriars

THOMAS, EVAN, sen, Bordesley pk rd, Birmingham, Carpenter May 8 Coley & Coley, Birmingham

WALL, THOMAS, Clevedon, Gent June 24 Perham, Bristol

WOOD, SARAH, Wilberforce rd, Finsbury pk May 26 Gush & Co, Finsbury circus

WOODHAMS, WILLIAM, Tredegar villas, East Dulwich rd, Wine and Vinegar Maker June 2 Sowton, Bedford row

London Gazette.—FRIDAY, April 27.

ADAMS, ELIZABETH JULIA, Dawlish. June 1. Tweedie, Lincoln's inn fields

ALLISON, JOHN, Louth, Miller June 30. Bell & Ingoldby, Louth

AVERILL, ANN, Perry Barr, Stafford. May 19. Hickman, Birmingham

BAXTER, ROSANNA, Kingston upon Hull. June 16. England & Co, Hull

BRANDRAM, ANDREW BABBS, Lyme Regis, Esq. June 1. Mount & Son, Gracechurch st

BROOM, WILLIAM, King's rd, Camden rd, Wine Merchant. May 25. Hunt & Co, St Swithin's lane

CHAPMAN, RICHARD PARNELL, Louth, Gent. June 30. Bell & Ingoldby, Louth

COUSEN, MARY ANN, Redland, Bristol. May 28. Brown, Bristol
CROSSLEY, JEAN, Sherborne, Warwick. June 4. Overell & Son, Leamington Priors
CRUICKSHANK, SARAH, Queen Anne st, Cavendish sq. May 31. Dowson & Co Bedford row
DEAN, THOMAS, Leigh, Lancaster, Corn Dealer. May 10. Widdows, Leigh
DOLLING, CHARLES, Kender st, Old Kent rd, Bricklayer. May 28. Waring, Blackman st
ENGLAND, JOHN, Kingston upon Hull, Solicitor. June 16. England & Co, Hull
EVANS, JAMES, Liverpool, Gent. July 1. Dixon & Syers, Liverpool
FIRTH, WILLIAM, Cainscross, Gloucester, Innkeeper. June 1. Witchell & Sons, Stroud
GRAVES, Rev JOHN, Kensington. May 25. Vallance & Co, Lombard House
HILTON, EDWIN, Fallowfield, nr Manchester, Esq. June 9. Sale & Co, Manchester
JACKMAN, MARY ANN, Newport, I W. June 28. Bailey, Newport
JAMES, Rev JOHN, Long Sutton, Somerset. May 26. Tuson, Ilchester
JONES, MARY, Bromley. June 2. Cree & Son, Gray's inn sq
KINGDON, MARY, Stonehouse, Gloucestershire. May 31. Lawrence, Bristol
MILLS, RICHARD, Wootton Bassett, Wilts. May 26. Bevir, Wotton Bassett
MORGAN, JOHN MABBOTT, Farnham, Surrey. May 19. Beor & Co, Swansea
NEWDIGATE, ALBERT LEWIS, Temple Ewell, Kent, Engineer. May 12. Knocker, Dover
PARKER, FREDERICK AUGUSTUS, Manchester, Gent. June 4. Senior & Barratt, Wakefield
PHILLIPS, GEORGE, Regent st, Advertising Contractor. May 21. Neal, Lime st
RADGES, AUGUSTUS, Mildmay pk, Canonbury, Watchmaker June 2 Munns & Longden, Old Jewry
RICHARD, ELIZA JANE, Worthing. June 4. Renshaw, Suffolk lane, E.C
RIDEHOUGH, HARRIET, Halifax. June 1. Hill, Halifax
ROSE, WINIFRED LOUISA, Sparkbrook, nr Birmingham. May 24. Perry, Birmingham
SHARP, JOSEPH, Horley, Surrey, Farmer. June 30. Head, Reigate
SMITH, JOHN WARRIN, Kidderminster, Grocer. June 5. Talbot, Kidderminster
TILEY, HENRY, Bagpath, Gloucester, Farmer. May 31. Turner & Chanter, Wotton under Edge
TILLY, JULIA, Southsea, China Merchant. June 1. Bramsden, Portsea
TORRE, JAMES WHITWELL, Westbourne terr, Hyde pk. June 11. Flegg & Son, Lawrence Pountney hill
WILSON, JOHN, Broughton Poggs, Oxford, Gent. May 21. Wilmot, Fairford
WRIGHT, JAMES, Lavender rd, Clapham, Commissionaire. May 19. Fenn, Bishopsgate st Without
WRIGHT, MARY, Binbrook Hall, Lincoln. June 30. Bell & Ingoldby, Louth
YEARDLEY, JAMES, Brighouse, York, Chemist. May 8. Chambers & Chambers, Brighouse

WARNING TO INTENDING HOUSE PURCHASERS AND LESSEES.—Before purchasing or renting a house have the Sanitary arrangements thoroughly examined by an expert from The Sanitary Engineering & Ventilation Co., 115, Victoria-st., Westminster (Estab. 1875), who also undertake the Ventilation of Offices, &c.—[ADVT.]

STAMMERERS AND STUTTERERS should read a little book by Mr. B. BRADLEY, Baron's-court-house, W. Kensington, London. Price 13 stamps. The author, after suffering nearly 40 years, cured himself by a method entirely his own.—[ADVT.]

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, May 4.

RECEIVING ORDERS.

ADCOCK, FRANK, Coventry, Grocer Coventry Pet April 16 Ord May 1
ADDINGTON, T A EDWARDS, residence unknown High Court Pet April 6 Ord May 1
ALDERTON, FREDERICK WILLIAM, Norwich, Confectioner Norwich Pet April 30 Ord April 30
BARLOW, WILLIAM HENRY, Tunstall, Tobacconist Hanley, Burslem, and Tunstall Pet April 18 Ord April 30
BREAME, JAMES ROBERT, Norwich, Tailor Norwich Pet May 1 Ord May 1
BROWN, ALEXANDER, Lombard st High Court Pet April 19 Ord May 1
BROWNE, FRANK COMYN DENIS, Littlehampton, Gent Brighton Pet April 30 Ord April 30
BURBROW, THOMAS FIGGS, Colchester, Licensed Victualler Colchester Pet April 25 Ord April 30
COBB, SAMUEL, Ipswich, Coach Builder Ipswich Pet May 2 Ord May 2
COOPER, GEORGE, Hammersmith rd, Poulterer High Court Pet May 1 Ord May 1
DAVIES, JOHN, Ruddington, Notts, Plumber Nottingham Pet April 9 Ord April 30
EVANS, DANIEL, Cross Inn, nr Llantrissant, Farmer Cardiff Pet April 30 Ord April 30
FARRIES, EDWIN JAMES, Finsbury pavement, Accountant High Court Pet April 10 Ord May 2
FIELD, THOMAS WALLER, Oldham, Lancs, Ironmonger Oldham Pet April 30 Ord May 1
FISHER, BATES ELI, Leicester, Cow Keeper Leicester Pet April 30 Ord April 30
FORRESTER, THOMAS, Chorley, Lancs, Dyewood Miller Bolton Pet May 2 Ord May 2
FRANCIS, THOMAS DIXON, Llanllwni, Carmarthen, Butter Merchant Carmarthen Pet May 1 Ord May 1
GIBSON, JOHN, Tinsley, nr Sheffield, Builder Sheffield Pet April 30 Ord April 30
GORDON, WILLIAM, Ashley Arnewood, nr Lymington, Gent Southampton Pet April 17 Ord May 2
GREEN, FREDERICK, Nottingham, Hay Merchant Nottingham Pet April 28 Ord April 28
GREEN, JOHN, Preston, Biscuit Manufacturer Preston Pet May 2 Ord May 2
HALL, ISAAC, Old Hill, Staffordshire, Grocer Dudley Pet April 28 Ord April 28
HOSKING, WILLIAM JAMES, Oxford st, Marlborough rd, Chelsea, Butcher High Court Pet April 30 Ord May 1
HOWARD, SAMUEL, Hevingham, Norfolk, Licensed Victualler Norwich Pet April 30 Ord April 30
HOYLE, JOHN, Stainland, nr Halifax, Factory Operative Halifax Pet April 17 Ord April 30
JEFFRIES, ALFRED, New Oxford st, Picture Frame Dealer High Court Ord April 14
JOHNSON, EDWARD, Gracechurch st High Court Ord April 14
LEE, JONATHAN, Collingham, Yorks, Farmer York Pet May 1 Ord May 1
LETTS, GEORGE WILLIAM, Northampton, Hardware Merchant Northampton Pet April 21 Ord May 1
MARTIN, JOHN, Plymouth, Builder East Stonehouse Pet May 2 Ord May 2
MATTHEWS, BENJAMIN WHITEHOUSE, Bristol, Cheese Factor Bristol Pet April 30 Ord April 30
MATTHEWS, GEORGE, Worcester, Corn Dealer Worcester Pet May 1 Ord May 1
MILLER, GEORGE HENRY, Leeds, Baker Dewsbury Pet May 1 Ord May 1
MILLER, WILLIAM, Stockport, Undertaker Stockport Pet May 1 Ord May 1
NORMAN, CECIL MANNERS, Peckleton Manor, Leicestershire, Surveyor Leicester Pet April 30 Ord April 30
PEARCE, RICHARD, Falmouth, Channel Pilot Truro Pet April 30 Ord April 30
PENTECOST, HALSE LEY, Heavitree, Devon, Painter Exeter Pet May 1 Ord May 1
PINFO, FRANCIS CHARLES TRAYLER, Singleton, Sussex, Horse Dealer Brighton Pet April 30 Ord April 30
REYNOLDS, WILLIAM EDWARD, Rochester, Hatter Rochester Pet May 1 Ord May 1
RICHARDSON, JOHN, Chichester, Cook Frighton Pet May 2 Ord May 2
ROBINSON, HIRAM, Oldham, Colliery Proprietor Oldham Pet April 14 Ord April 30
ROSE, HENRY, Garveston, Norfolk, Pork Butcher Norwich Pet April 30 Ord April 30
SCHOFIELD, RICHARD, Sheffield, Brassfounder Sheffield Pet April 30 Ord April 30
SHILLAM, DANIEL, Goole, Yorks, Editor of Evangelist at Work Wakefield Pet May 2 Ord May 2
SPEARING, DAVID, Kidderminster, Grocer Kidderminster Pet April 27 Ord April 27
SPELLER, WILLIAM, White Roothing, Essex, Brewer Chelmsford Pet April 27 Ord April 27
SUGDEN, CHARLES, Gloucester rd, South Kensington, Comedian High Court Pet May 2 Ord May 2
VALE, GEORGE, Essex rd, Islington, Wine Merchant High Court Pet May 2 Ord May 2
WEST, ISAAC, Pontyclown, nr Llantrissant, Grocer Pontypridd Pet April 30 Ord April 30
WHEELER, JOHN GEORGE, West Cowes, Photographer Newport and Ryde Pet April 28 Ord April 28
WOMACK, WILLIAM JOHN, North Lopham, Norfolk, Innkeeper Ipswich Pet April 30 Ord April 30

FIRST MEETINGS.

AINGE, THOMAS, Down rd, Gloucestershire, Builder. May 12 at 12 Bank chmbrs, Bristol
ALDERTON, FREDERICK WILLIAM, Norwich, Confectioner. May 12 at 11 Off Rec, 8, King st, Norwich
BATEMAN, ROWLAND CHARLES, Walsall, Billiard Marker. May 14 at 11.15 Off Rec, Walsall
BAXTER, EMMA, Darlington, Boot Dealer. May 15 at 11 Off Rec, 8, Albert rd, Middlesborough
BAYLEY, ARTHUR H., address unknown, Medical Labeller. May 11 at 11 33 Carey st, Lincoln's inn
BEARD, ELIZABETH JAMES, and CATHERINE FRITH, Hove, Sussex, Boarding house Keeper. May 14 at 12 Off Rec, 4, Pavilion bldngs, Brighton
BONY, THOMAS, Plymouth, Tailor. May 15 at 11 10, Athenæum terr, Plymouth
BREAME, JAMES THOMAS, Norwich, Tailor. May 12 at 11.30 Off Rec, 8, King st Norwich
BROWN, GEORGE, Dudley, Worcester, General Dealer. May 14 at 2 Cannon st Hotel, London
BURBROW, THOMAS FIGES, Colchester, Licensed Victualler. May 17 at 10 Town hall, Colchester
COBB, CHARLES, Leatherhead, Grocer. May 15 at 3 109, Victoria st, Westminster
COBLE, JOHN LACON, Union ct, Old Broad st, Agent. May 11 at 12 Bankruptcy bldngs, Portugal st, Lincoln's inn
COUGHLAN, MICHAEL, Waterford, nr Lymington, Grocer. May 16 at 11 Off Rec, 4, East st, Southampton
CROSSBY, JOHN, Sunderland, Brewery Manager May 14 at 3 Off Rec, 21, Fawcett st, Sunderland
DALLY, JOHN, Foster lane, Cheapside, Foreign Importer May 11 at 11 33, Carey st, Lincoln's inn
FISHER, BATES ELI, Leicester, Cowkeeper May 14 at 3 28, Friar lane, Leicester
FLINTOFT, JOHN, Whitby, Yorks, Auctioneer May 15 at 12.15 Off Rec, 8, Albert rd, Middlesborough
GOLDSMITH, JOHN JACKSON, Abingdon, Berks, Chemist May 15 at 11.30 1, St Aldates, Oxford
HOWARD, SAMUEL, Hevingham, Norfolk, Licensed Victualler May 12 at 12 Off Rec, 8, King st, Norwich
HOYLE, JOHN, Stainland, nr Halifax, Factory Operative May 14 at 11 Off Rec, Halifax
LEE, JONATHAN, Collingham, Yorks, Farmer May 12 at 12 Off Rec, Yorks
MAIDEN, JAMES, Bury, Grocer May 12 at 10.15 16, Wood st, Bolton
MATTHEWS, BENJAMIN WHITEHOUSE, Bristol, Cheese Factor May 14 at 12.30 Bank chbrs, Bristol
MATTHEWS, GEORGE, Worcester, Corn Dealer May 15 at 11 Off Rec, Worcester
MEAKIN, RICHARD, Newton Burgoland, Leicestershire, Brick Manufacturer May 11 at 12.30 28, Friar lane, Leicester
MILLER, WILLIAM, Stockport, Undertaker May 17 at 10.15 Off Rec, Market pl Stockport
MILLINGTON, WILLIAM, Manchester, Provision Dealer May 11 at 11 30 Off Rec, Ogden's chbrs, Bridge st, Manchester
NORMAN, CECIL MANNERS, Peckleton Manor, Leicestershire, Surveyor May 14 at 12.30 28, Friar lane, Leicester
PEARCE, RICHARD, Falmouth, Channel Pilot May 11 at 12 Off Rec, Boscawen st, Truro
RAWLINSON, JOHN, Grange over Sands, Lancashire, Manure Agent May 15 at 11 2, Paxton ter, Barrow in Furness
REYNOLDS, WILLIAM EDWARD, Rochester, Hatter May 15 at 11.30 Off Rec, Rochester
RIDEAL, CHARLES FREDERICK, Woburn pl, Clerk May 11 at 12 33, Carey st, Lincoln's inn
ROBINSON, HIRAM, Oldham, Colliery Proprietor May 14 at 2.30 Off Rec, Priory chmbrs, Union st, Oldham
ROSE, HENRY, Garveston, Norfolk, Pork Butcher May 12 at 12.30 Off Rec, 8, King st, Norwich

SHEARING, SAMUEL WILLIAM, Bristol, Jeweller May 12 at 11.30 Bank chmbrs, Bristol
SHUTTLEWORTH, SAMUEL, and JAMES TAYLOR, Oldham, Cotton Spinners May 14 at 3 Off Rec, Priory chmbrs, Union st, Oldham
SOLLERS, PHILIP, Gloucester, Publican May 12 at 3 Off Rec, 15, King st, Gloucester
SPELLER, WILLIAM, White Roothing, Essex, Brewer May 12 at 11 Shirehall, Chelmsford
STANLAKE, ROBERT, Plymouth, Builder May 11 at 11 10, Athenæum ter, Plymouth
STENHOUSE, JAMES, and JAMES GEORGE STENHOUSE, Folkestone, Carvers May 12 at 12 Bankruptcy bldgs, Lincoln's inn
WHEELER, JOHN GEORGE, West Cowes, I W, Photographer May 12 at 3 Off Rec, Newport, I W

ADJUDICATIONS.

ABRAHAMS, MAURICE, Sloane st, Knightsbridge, Furniture Dealer High Court Pet April 9 Ord April 30
AINGE, THOMAS, Ashley Down rd, Glos, Builder Bristol Pet April 28 Ord April 30
ALDERTON, FREDERICK WILLIAM, Norwich, Confectioner Norwich Pet April 30 Ord April 30
BARLOW, WILLIAM HENRY, Tunstall, Tobacconist Hanley, Burslem, and Tunstall Pet April 18 Ord April 30
BOHRE, GEORGE BEVERLEY, Green st, Leicester sq, Music Hall Artiste High Court Pet April 26 Ord April 30
BOYES, HENRY, Limpsfield, Surrey, Farmer Croydon Pet April 12 Ord April 27
BREAME, JAMES ROBERT, Norwich, Tailor Norwich Pet May 1, Ord May 1
BREW, BENJAMIN MADDOCK, Finsbury pavement, Upholsterer High Court Pet March 14 Ord April 30
BURROW, THOMAS FIGES, Colchester, Licensed Victualler Colchester Pet April 25 Ord April 30
COBLE, JOHN LACON, Union ct, Old Broad st, Agent High Court Ord April 30
COBB, SAMUEL, Ipswich, Coachbuilder Ipswich Pet May 2 Ord May 2
CORNWEAL, THOMAS JOHN, Epping, Essex, Baker Edmonton Pet April 27 Ord May 2
ELVERSTON, JOHN ARTHUR, Kingston, Portsmouth, Gunner R.M.A. Portsmouth Pet April 26 Ord April 26
EXLEY, THOMAS, Pudsey, nr Leeds, Tanner Leeds Pet March 20 Ord April 28
FLETCHER, FRANK DRAPER, Devonshire rd, Forest Hill, Butcher Greenwich Pet March 3 Ord April 30
GIBB, REGINALD KENNETH, Talbot rd, Bayswater, Gent High Court Pet Dec 30 Ord May 1
GIBBONS, RICHARD TRINDLE, Walthamstow, Organist High Court Pet April 27 Ord May 1
GIBSON, JOHN, Tinsley, nr Sheffield, Builder Sheffield Pet April 20 Ord April 30
GREEN, FREDERICK, Nottingham, Hay Merchant Nottingham Pet April 28 Ord May 2
GREEN, JOHN, Preston, Biscuit Maker Pet May 2 Ord May 2
HALL, ISAAC, Old Hill, Staffs, Grocer Dudley Pet Apr 28 Ord Apr 28
HANDLEY, A G, Nottingham, Ironmonger Nottingham Pet Apr 5 Ord Apr 30
HOWARD, SAMUEL, Hevingham, Norfolk, Licensed Victualler Norwich Pet Apr 30 Ord Apr 30
JENNINGS, JAMES, Monmouth, Tobacconist Newport, Mon Pet Apr 11 Ord May 2
LEE, JONATHAN, Collingham, Yorks, Farmer York Pet May 1 Ord May 1
MAIDEN, JAMES, Bury, Grocer Bolton Pet Apr 28 Ord Apr 30
MATTHEWS, GEORGE, Worcester, Corn Dealer Worcester Pet May 1 Ord May 1
MEDLOCK, CHARLES, New st, Dorset sq, Watchmaker High Court Pet Apr 19 Ord May 1
MILLER, GEORGE HENRY, Leeds, Baker Dewsbury Pet May 1 Ord May 1
MILLER, WILLIAM, Stockport, Undertaker Stockport Pet May 1 Ord May 1
NOY, BENAMMI, Hythe hill, Colchester Boiler Maker Colchester Pet Apr 16 Ord May 1
ORIEL, WILLIAM, Tonypandy, Glam, Grocer Pontypridd Pet Apr 11 Ord Apr 24
PEARCE, RICHARD, Falmouth, Channel Pilot Truro Pet Apr 30 Ord May 1
PENTECOST, HAISE LEY, Heavitree, Devon, Painter Exeter Pet May 1 Ord May 1
PETTY, ALFRED, Landport, Painter Portsmouth Pet Apr 25 Ord Apr 27
PINEO, FRANCIS CHARLES TRAYLER, Singleton, Sussex, Horsedealer Brighton Pet Apr 28 Ord Apr 30
REYNOLDS, WILLIAM EDWARD, Rochester, Hatter Rochester Pet May 1 Ord May 1
ROSE, HENRY, Garveston, Norfolk, Pork Butcher Norwich Pet Apr 30 Ord Apr 30
SCHOFIELD, RICHARD, Sheffield, Brassfounder Sheffield Pet Apr 30 Ord Apr 30
SEAGER, DANIEL, Chatham, Grocer Rochester Pet Mar 14 Ord Apr 30
SHILLAM, DANIEL, Goole, Yorks, Editor Wakefield Pet May 2 Ord May 2
SHIPLEY, SAMUEL, Epworth, Lincs, Corn Factor Sheffield Pet March 19 Ord May 2
SHUTTLEWORTH, SAMUEL, and JAMES TAYLOR, Oldham, Cotton Spinners Oldham Pet April 28 Ord April 28
SPEARING, DAVID, Kidderminster, Grocer Kidderminster Pet April 27 Ord May 1
SPELLER, WILLIAM, White Rooting, Essex, Brewer Chelmsford Pet April 27 Ord April 27
SMITH, W A, Phœnix pl, Mount Pleasant, Gray's inn rd, Bookbinder High Court Pet March 22 Ord April 30
SONNENSCHEIN, FRANKLIN JOHN, Frimley, Surrey, Schoolmaster Guildford and Godalming Pet April 24 Ord May 1
TAYLOR, WILLIAM JAMES, Eastbourne, Commission Agent Eastbourne and Lewes Pet April 28 Ord May 2
VASEY, WILLIAM, New Shildon, Durham, Grocer Durham Pet April 19 Ord April 28
WALLIS, FREDERICK LOCKYER, Canterbury, Hosier Canterbury Pet March 29 Ord April 26
WEST, ISAAC, Pontyclown, nr Llantrissant, Grocer Pontypridd Pet April 30 Ord April 30
WILLIAMS, WALTER, Pontypridd, Saddler Pontypridd Pet April 27 Ord May 1
WOMACK, WILLIAM JOHN, North Lopham, Norfolk, Innkeeper Ipswich Pet April 30 Ord April 30
WYATT, JOHN WHEELER, Westgate on Sea, Butcher Canterbury Pet March 12 Ord April 27

London Gazette.—TUESDAY, May 8.

RECEIVING ORDERS.

BAKER, ELLEN, Bridlington, Yorks, Saddler Scarborough Pet May 3 Ord May 3
BARNETT, JOHN, Winchester, Grocer Winchester Pet May 3 Ord May 3
BAYLIS, JOHN, Birmingham, Publican Birmingham Pet April 30 Ord April 30
BONE, FREDERIC RICHARD, Poughill, Cornwall, Gent Barnstaple Pet March 12 Ord May 4
BOOTH, JOHN BEW, Wombwell, nr Barnsley, Yorks, Butcher Barnsley Pet May 3 Ord May 3
BREESE, THOMAS, Birmingham, Engraver Birmingham Pet May 5 Ord May 5
BROWN, JAMES, Stroud, Grocer Gloucester Pet May 3 Ord May 3
CAIN, THOMAS, Nottingham, Provision Dealer Nottingham Pet April 23 Ord May 4
CRICK, ALFRED, Dover, Butcher Canterbury Pet May 2 Ord May 2
CROOM, HENRY LANCE, Bournemouth, Auctioneer Poole Pet May 4 Ord May 4
DAVIES, BENJAMIN, Pentre, Glamorganshire, Draper Pontypridd Pet May 5 Ord May 5
DEEBANK, WILLIAM ARTHUR, Solihull, Warwickshire, Builder Birmingham Pet April 30 Ord April 30
DREW, GEORGE WILLIAM, White Horse lane, Mile End, Middlesex, Greengrocer High Court Pet April 19 Ord May 2
EASTMAN, WILLIAM, Swansea, Fruit Merchant Swansea Pet May 2 Ord May 2
EBERLE, PHILIP, Waterloo, nr Liverpool, Restaurant Proprietor Liverpool Pet April 23 Ord May 4
EVANS, JOHN COOPER, Upton Manor, Essex, Oilman High Court Pet May 5 Ord May 5
EVANS, SAMUEL, Steynton, Pembrokeshire, Farmer Pembroke Dock Pet May 5 Ord May 5
EVERITT, THOMAS, Newcastle on Tyne, Undertaker Newcastle on Tyne Pet May 5 Ord May 5
GRAVES, CHARLES EDWARD, Redruth, Cornwall, Sewing Machine Dealer Truro Pet May 3 Ord May 3
HARTLEY, GEORGE THOMAS, Chapel Haddlesey, York, Farmer York Pet May 3 Ord May 3
HAYES, HENRY, Duncan st, Islington, out of business High Court Pet May 4 Ord May 4
HODDER, ROBERT, Portland, Dorset, Contractor Dorchester Pet May 5 Ord May 5
HOOPER, WILLIAM TAPSCOTT, Ventnor, Isle of Wight, Tobacconist Newport and Ryde Pet May 5 Ord May 5
HUNTER, HENRY JOHN, Landport, Hampshire, China Dealer Portsmouth Pet May 3 Ord May 3
JOHN, WILLIAM, and GEORGE JOHN, Penygraig, Glamorganshire Yarn Dealers Pontypridd Pet May 3 Ord May 3
JOHNSON, THOMAS, Sutton within Macclesfield, Silk Throwster Macclesfield. Pet May 4 Ord May 4
JONES, EVAN, Aberdare, Grocer Aberdare Pet May 4 Ord May 4
LEE, JAMES, Huddersfield, Cloth Fuller Huddersfield Pet May 4 Ord May 4
MACKENZIE, JOHN, Forest Gate, Traveller High Court Pet May 4 Ord May 4
MARCUS, M., and Co., address unknown, Clothiers High Court Pet April 16 Ord May 4
MASTERMAN, JOHN CHARLES WESLEY, Southsea, Outfitter Portsmouth Pet May 4 Ord May 4
MATTHEWS, JOHN REES, Maesycwmmer, Farmer Newport, Mon Pet April 20 Ord May 3
MEW, GEORGE EDGAR, Kingston upon Thames, Solicitor High Court Pet April 5 Ord May 4
MICHELL, JOSEPH, St Austell, Cornwall, Draper Truro Pet April 19 Ord May 2
MILLER, THOMAS SMALL, and ROBERT SPRAGGON, Gateshead Hat Manufacturers Newcastle on Tyne Pet May 3 Ord May 3
MOREWOOD, G. E, Cornhill, Insurance Broker High Court Pet Nov 3 Ord May 4
MUNDY, JOHN, Petersfield, Hampshire, Mail Contractor Portsmouth Pet May 2 Ord May 2
NASH, THOMAS, Puttenham, nr Guildford, Builder Guildford and Godalming Pet May 5 Ord May 5
NEWBOULD, FREDERICK, Sheffield, Fishmonger Sheffield Pet April 17 Ord May 3
NORTH, CHARLES NIVEN MCINTYRE, Borough High st, Southwark, Architect High Court Pet April 10 Ord May 4
NOTTINGHAM, WILLIAM, sen, Cambridge mews, East Kilburn, Cab Proprietor High Court Pet April 12 Ord May 4
PARKER, WILLIAM, Nottingham, Baker Nottingham Pet May 4 Ord May 4
PEARSE, A W, Northumberland avenue, Gent High Court Pet March 28 Ord May 4
PENTECOST, HENRY, and HAISE LEY PENTECOST, Heavitree, Devon, Painters Pet May 2 Ord May 2
PRESTON, HENRY HORBURY, Pendleton, Lancashire, Surgeon Salford Pet May 2 Ord May 2
PRICE, FRANCIS FREDERICK COCKBURN, Heigham, Norfolk, Tobacconist Norwich Pet April 24 Ord May 4
REID, JOHN, Lombard st, Financial Agent High Court Pet April 14 Ord May 4
RILEY, ERNEST E, Connaught st, Edgware rd, Lieutenant in 2nd Dragoon Guards High Court Pet Feb 14 Ord May 4
ROBERTS, EDWARD, Whittington rd, Bowes pk, Wood green, Potato Salesman High Court Pet May 3 Ord May 3
SAKER, EMILY MARY KATE, Liverpool, Theatrical Manager Liverpool Pet May 3 Ord May 3
SEAGER, CEPHAS, Stockbury, Kent, Grocer Rochester Pet May 3 Ord May 3
SMITH, ROBERT BUTTLE, York, Stock Broker York Pet April 30 Ord May 5
STOKES, PETER, St Lawrence, Kent, Licensed Victualler Canterbury Pet April 11 Ord May 4
TILLETT, FRANCIS, St James's st, Wine Merchant High Court Pet Feb 27 Ord May 3
TINSLEY, RICHARD WILLIAM, Rillington, Yorks, Veterinary Surgeon Scarborough Pet May 4 Ord May 4
WAYMAN, EPHRAIM, Cambridge, Solicitor Cambridge Pet April 26 Ord May 5
WISE, JOHN WILLIAM, Eastbourne, Cabinet Maker Eastbourne and Lewes Pet May 3 Ord May 3
WOOD, JOHN, Oldham, Druggist Oldham Pet May 5 Ord May 5

The following amended notice is substituted for that published in the London Gazette of May 4.

FIELD, THOMAS WALLER, Oldham, Ironmonger Oldham Pet April 30 Ord May 1

FIRST MEETINGS.

ADCOCK, FRANK, Coventry, Grocer May 26 at 10.30 Off Rec, 17, Hertford st, Coventry
ALLAN, ROBERT STAMP, Sunderland, Builder May 16 at 3.30 Off Rec, 21, Fawcett st, Sunderland
BAKER, ELLEN, Bridlington, Yorks, Saddler May 16 at 12.30 Black Lion Hotel, Bridlington
BARLOW, WILLIAM HENRY, Tunstall, Stafford, Tobacconist May 15 at 4 Off Rec, Newcastle under Lyne
BARNETT JOHN, Winchester, Grocer May 17 at 2 Off Rec, 4, East st, Southampton

BILLING, CHARLES, Westow hill, Upper Norwood, Auctioneer May 15 at 2 109, Victoria st, Westminster
BOYES, HENRY, Limpsfield, Surrey, Farmer May 16 at 12 109, Victoria st, Westminster
BROWN, HENRY GEORGE, Seacombe, Cheshire, Draughtsman May 16 at 2 Off Rec, 48, Hamilton sq, Birkenhead
CLARK, JAMES, Hutton le Hole, Yorks, Joiner May 17 at 10.30 Black Swan Hotel, Kirby Moorside
DENTON, HENRY, Westwoodside, Lincs, Carrier May 16 at 12 Off Rec, 31, Silver st, Lincoln
EASTMAN, WILLIAM, Swansea, Fruit Merchant May 16 at 12 Off Rec, 6, Rutland st, Swansea
EVANS, DANIEL, Cross Inn, nr Llantrissant, Farmer May 15 at 12 Off Rec, 29, Queen st, Cardiff
EVERITT, THOMAS, Newcastle on Tyne, Undertaker May 19 at 11 Off Rec, Pink lane, Newcastle on Tyne
FIELD, THOMAS WALLER, Oldham, Ironmonger May 16 at 3 Off Rec, Priory chmbrs, Union st, Oldham
FLETCHER, FRANK DRAPER, Forest Hill, Kent, Butcher May 16 at 3 109, Victoria st, Westminster
FLETCHER, GEORGE, Sheffield, Stone Merchant May 16 at 2.30 Off Rec, Figtree lane, Sheffield
FRAENKEL, —, and — HERMAN, Carthusian st, Merchants May 15 at 11 Bankruptcy bldgs, Lincoln's inn fields
GIBSON, JOHN, Tinsley, nr Sheffield, Builder May 16 at 2 Off Rec, Figtree lane, Sheffield
GORDON, WILLIAM, Ashley Arnewood, nr Lymington, Gent May 16 at 11 Off Rec, 4, East st, Southampton
GOULD, HENRY WILLIAM, Southall, Contractor May 16 at 3 109, Victoria st, Westminster
GREEN, FREDERICK, Nottingham, Hay Merchant May 15 at 12 Off Rec, 1, High pavement, Nottingham
GREEN, JOHN, Preston, Biscuit Manufacturer May 16 at 3 Off Rec, 14, Chapel st, Preston
HACK, BENJAMIN, Cheltenham, Builder May 17 at 2.15 County Court, Cheltenham
HARRIS, REUBEN, Blackheath, Staffordshire, Bricklayer May 15 at 12.30 Talbot Hotel, Stourbridge
HARTLEY, GEORGE THOMAS, Burn, Yorks, Farmer May 17 at 12.30 Off Rec York
HAVERS, MRS, New Oxford st, Boot Manufacturer May 16 at 11 33, Carey st, Lincoln's inn
HICKMAN, THOMAS, Kettering, Licensed Victualler May 19 at 2 County Court, Northampton
HOLLOWAY, JOSEPH, Stantonbury, Buckinghamshire, Grocer May 17 at 3 County Court, Northampton
HUGHES, SAMUEL, Llangollen, Watchmaker May 15 at 1.15 County Hall Wrexham
JACKES, ALEXANDER JAMES, Southwark park rd, Corn Dealer May 18 at 2.30 33, Carey st, Lincoln's inn
JOHNSON, THOMAS, Sutton within Macclesfield, Silk Throwster May 18 at 11 Off Rec, 23, King Edward st, Macclesfield
KOLKENBECK, JOSEPH, Seething lane, Merchant May 22 at 12 Bankruptcy bldngs, Lincoln's inn
KROLL, LUDWIG, Blundell st, Caledonian rd, Chemical Manufacturer May 15 at 11 Bankruptcy bldngs, Lincoln's inn
KUHLMANN, ARTHUR HENRY, Great St Helen's, Engineer May 16 at 12 33, Carey st, Lincoln's inn
LEDGARD, JOSEPH, Dewsbury, Yorks, Farmer May 16 at 3 Off Rec, Bank chbrs, Batley
LEE, JAMES, Huddersfield, Yorks, Cloth Fuller May 18 at 3 Haigh & Son, Solicitors New st, Huddersfield
LETTS, GEORGE WILLIAM, Northampton, Hardware Merchant May 17 at 4 County Court, Northampton
LEVY, JOHN, Portobello rd, Notting hill, Glass Merchant May 18 at 11 33, Carey st, Lincoln's inn
LIDGLEY, WILLIAM (sep estate), Hounslow, Fancy Dealer May 16 at 11 25, Colmore row, Birmingham
MASTERMAN, JOHN CHARLES WESLEY, Southsea, Outfitter May 16 at 12.30 Chamber of Commerce, 145 Cheapside
MEDLOCK, CHARLES, New st, Dorset sq, Watchmaker May 17 at 12 Bankruptcy bldgs, Lincoln's inn
MILLER, GEORGE HENRY, Leeds, Baker May 16 at 4 Off Rec, Bank chbrs, Batley
NEWTON, EDWARD, Leeds, Clerk May 16 at 11 Off Rec, 22, Park row, Leeds
ORIEL, WILLIAM, Tonypandy, Glamorgan, Grocer May 15 at 12 Off Rec, Merthyr Tydfil
PARKES, EDWARD WILLIAM, Salters' Hall ct, Solicitor May 15 at 12 Bankruptcy bldgs, Lincoln's inn
PENTECOST, HENRY, and HALSE LEY PENTECOST, Heavitree, Devon, Painters May 16 at 2 Castle, Exeter
PINRO, FRANCIS CHARES TRAYLER, Singleton, Sussex, Horse Dealer May 16 at 2 Dolphin Hotel, Chichester
POWELL, LEWIS, Hereford, Architect May 18 at 10 2, Offa st, Hereford
RASCH, EDWARD WILLIAM, Teignmouth, Gent May 15 at 11 Castle, Exeter
RICHARDSON, JOHN, Chichester, Pastrycook May 16 at 3 Dolphin Hotel, Chichester
ROBERTS, BENJAMIN, Knowbury, Salop, Farmer May 17 at 10 18, Corn sq, Leominster
ROTHSCHILD, T, Jeffries sq, St Mary axe May 15 at 11 33, Carey st, Lincoln's inn
SAKER, EMILY MARY KATE, Liverpool, Theatrical Manager May 18 at 3 Off Rec, 35, Victoria st, Liverpool
SCHOFIELD, RICHARD, Sheffield, Brassfounder May 16 at 3 Off Rec, Figtree lane, Sheffield
SEAGAR, CEPHAS, Stockbury, Kent, Grocer May 17 at 11.30 Off Rec, High st, Rochester
SMITH, ROBERT BUTTLE, York, Stockbroker May 17 at 2.30 Off Rec, York
SMITH, W. A., Phœnix pl, Gray's inn rd, Bookbinder May 17 at 12 33, Carey st, Lincoln's inn
SONNENSCHEIN, FRANKLIN JOHN Frimley, Surrey, Schoolmaster May 15 at 11 16 Room 30 and 31, St Swithin's lane
SPEARING, DAVID, Kidderminster, Grocer May 18 at 2 Hooper & Weston, Solicitors, Kidderminster
STROYBANT, GILLAUME, Mark lane, Commission Merchant May 16 at 12 Bankruptcy bldgs, Portugal st, Lincoln's inn fields
SUMMERS, JOHN MADDISON, Northampton, Engineer May 17 at 1 County Court bldgs, Northampton
TAYLOR, WILLIAM JAMES, Eastbourne, Commission Agent May 15 at 12 Off Rec, 4, Pavilion bldgs, Brighton
THORNE-GEORGE, GEORGE C., Haymarket, Wine Merchant May 17 at 11 33, Carey st, Lincoln's inn
TILLETT, FRANCIS, St. James's st, Wine Merchant May 15 at 2.30 Bankruptcy bldgs, Portugal st, Lincoln's inn fields
TOMLINSON, JAMES, Middlesborough, Grocer May 15 at 11.30 Off Rec, Albert rd, Middlesborough
TURNER, JAMES WILLIAM, Baker st, Portman sq, Grocer May 15 at 12 Bankruptcy bldgs, Portugal st, Lincoln's inn fields
WALKER, JAMES, and HEBER CHASE MILLER, Oldham, Ironfounders May 17 at 3 Off Rec, Priory chmbrs, Union st, Oldham
WALLIS, ROBERT, Torquay, Hotel Keeper May 16 at 11 The Castle, Exeter
WATSON, FREDERICK (sep estate), Sheffield, General Merchant May 16 at 11 25, Colmore row, Birmingham
WATSON, WALTER, WILLIAM LIDGLEY, and FREDERICK WATSON, Birmingham, General Merchants May 16 at 11 25, Colmore row, Birmingham
WATSON, WATER (sep estate), Birmingham, Fancy Dealer May 16 at 11 25, Colmore row, Birmingham
WAYMAN, EPHRAIM, Trumpington, Cambridgeshire, Solicitor June 1 at 12 Off Rec, 5, Petty Cury, Cambridge
WEBB, HENRY JOHN, Brierley Hill, Staffs, Master Boatman May 15 at 11 Talbot Hotel, Stourbridge
WEST, JOHN, Nottingham st, Marylebone, Dairyman May 16 at 11 Bankruptcy bldgs, Portugal st, Lincoln's inn fields
WILKS, EDWIN, Cheltenham, out of business May 17 at 4 County Court, Cheltenham
WILLIAMS, JOHN, Liverpool, Clerk May 17 at 3 Off Rec, 35, Victoria st, Liverpool
WILLIAMS, WALTER, Pontypridd, Saddler May 22 at 12 Court house, Pontypridd
WILSON, HENRY, Albert rd, South Norwood, Gent May 15 at 12 109, Victoria st, Westminster
WOODHOUSE, JAMES EPHRAIM, High st, Dorking, Cabinet Maker May 17 at 3 109, Victoria st, Westminster
WOOLLER, THOMAS, Sidcup, Kent, Builder May 16 at 2 109, Victoria st, Westminster
WORDINGHAM, GEORGE, Dove ct, Old Jewry, Restaurant Keeper May 18 at 12 33, Carey st, Lincoln's inn

ADJUDICATIONS.

ALLAN, ROBERT STAMP, Sunderland, Builder Sunderland Pet April 25 Ord May 4
BAKER, ELLEN, Bridlington, Yorks, Saddler Scarborough Pet May 3 Ord May 3
BARNETT, JOHN, Winchester, Grocer Winchester Pet May 3 Ord May 3
BARNES, JOHN RICHARD, Mortlake, Builder Wandsworth Pet March 6 Ord May 1
BARRY, ROSINA, King's Heath, Worcestershire, Shot Belt Manufacturer Birmingham Pet April 6 Ord May 3
BONEY, THOMAS, Plymouth, Tailor East Stonehouse Pet May 4 Ord April 27
BOOSEY, CHARLES, Southend, Fruiterer Chelmsford Pet April 13 Ord May 2
BOOTH, JOHN BEW, Wombwell, nr Barnsley, York, Butcher Barnsley Pet May 3 Ord May 3
CRICK, ALFRED, Dover, Butcher Canterbury Pet May 1 Ord May 2
DAVIES, JOHN, Ruddington, Notts, Plumber Nottingham Pet April 9 Ord May 3
EASTMAN, WILLIAM, Swansea, Fruit Merchant Swansea Pet May 2 Ord May 5
EVANS, SAMUEL, Steynton, Pembrokeshire, Farmer Pembroke Dock Pet May 4 Ord May 5
EVERITT, THOMAS, Newcastle on Tyne, Undertaker Newcastle on Tyne Pet May 5 Ord May 5
FIELD, THOMAS WALLER, Oldham, Ironmonger Oldham Pet April 28 Ord May 4
FORREST ER, THOMAS, Chorley, Lancashire, Dye Wood Miller Bolton Pet May 2 Ord May 3
FOSTER, ALFRED, and JOHN CHARLES TUFNEL, Warwick rd, Paddington, Provision Merchants High Court Pet March 15 Ord May 3
FRAENKEL, —, and — HERMAN, Carthusian st, Merchants High Court Pet April 10 Ord May 5
GRAVES, CHARLES EDWARD, Redruth, Cornwall, Sewing Machine Dealer Truro Pet May 3 Ord May 3
HARTLEY, GEORGE THOMAS, Burn, Yorks, Farmer York Pet May 3 Ord May 4
HAYES, HENRY, Duncan st, Islington, out of business High Court Pet May 4 Ord May 4
HODGSON, WILLIAM BACON, Manor Park, Essex, Physician High Court Pet April 17 Ord May 3
HOLGATE, BENJAMIN, Denbigh, Bootmaker Bangor Pet April 21 Ord May 4
HOSKING, WILLIAM JAMES, Oxford st, Marlborough rd, Chelsea, Carcase Butcher High Court Pet April 30 Ord May 3
HUGHES, OWEN, Amlwch, Anglesey, no occupation Bangor Pet March 27 Ord May 3
HUNTER, HENRY JOHN, Landport, Hampshire, China Dealer Portsmouth Pet May 3 Ord May 3
ILEY, WILLIAM HENRY, Old Shildon, Druggist Durham Pet March 29 Ord March 28
JEFFRIES, ALFRED, New Oxford st, Picture Frame Dealer High Court Ord May 3
JONES, EVAN, Aberdare, Grocer Aberdare Pet May 4 Ord May 4
JOHN, WILLIAM, and GEORGE JOHN, Penygraig, Glamorganshire, Hosiery Manufactnrers Pontypridd Pet May 3 Ord May 3
LAW, HARRY WILLIAM, Hadleigh, Essex, Baker Chelmsford Pet April 12 Ord May 2
LEE, JAMES, Huddersfield, Cloth Fuller Huddersfield Pet May 4 Ord May 4
LOCKWOOD, WILLIAM, and JOHN LEITH, St Helens, Chemical Manufacturers Liverpool Pet Feb 23 Ord May 4
MACKENZIE, JOHN, Studley road, Forest Gate, Traveller High Court Pet May 4 Ord May 4
MARTIN, JOHN, Plymouth, Builder East Stonehouse Pet May 2 Ord May 5
MATTHEWS, BENJAMIN WHITEHOUSE, Bristol, Cheese Factor Bristol Pet April 30 Ord May 3
MATTHEWS, JOHN REES, Maesycwmmer, Farmer Newport, Mon Pet April 20 Ord May 3
MAYNARD, FRANCIS WILLIAM Brighton, Confectioner Brighton Pet April 19 Ord May 3
MOLLISON, JAMES, Pavenham, Bedford-shire, Farmer Bedford Pet March 31 Ord May 4
MUNDY, JOHN, Petersfield, Hants, Mail Contractor Portsmouth Pet May 1 Ord May 2
PALIN, JOHN, Nantwich, Jeweller Nantwich and Crewe Pet April 16 Ord May 3
PARKER, WILLIAM, Nottingham Baker Nottingham Pet May 4 Ord May 5
PENTECOST, HENRY, Heavitree, Devon, Painter Exeter Pet May 2 Ord May 5
POWER, HENRY D'ARCY, East Dulwich rd, Surgeon High Court Ord May 2
PRESTON, HENRY HORBURY, Pendleton, Lancs, Surgeon Salford Pet May 2 Ord May 2
RASCH, EDWARD WILLIAM, Teignmouth, Gent Exeter Pet April 9 Ord May 4
THORNE-GEORGE, GEORGE C, Haymarket, Wine Merchant High Court Pet Jan 30 Ord May 4
TINSLEY, RICHARD WILLIAM, Rillington, Yorks, Veterinary Surgeon Scarborough Pet May 4 Ord May 4
TRITTON, HENRY JOHN, Portland pl, no occupation High Court Pet April 5 Ord May 4

WALLIS, ROBERT, Torquay, Hotel Keeper Exeter Pet Feb 2 Ord May 3
WARD, WILLIAM, and JOSEPH WARD, Boston, Lincs, Brush Manufacturers Boston Pet April 20 Ord May 3
WISE, JOHN WILLIAM, Eastbourne, Cabinet Maker Eastbourne and Lewes Pet May 3 Ord May 3

SALES OF ENSUING WEEK.

May 16.—Messrs. FAREBROTHER, ELLIS, CLARK, & Co., at the Mart, E.C., at 2 p.m., Ground Lease of Residential Property (see advertisement, May 5, p. 450).
May 16.—Messrs. FOSTER & CRANFIELD, at the Mart, E.C., at 2 p.m., Valuable Reversion (see advertisement this week, p. 4).
May 18.—Messrs. BAKER & SONS, at the Mart., E.C., at 2 p.m., Freehold Residences (see advertisement, this week, p. 4).

BIRTHS, MARRIAGES, AND DEATHS.

BIRTH.

TUCKER.—May 1, at Paignton, Devon, the wife of W. Edward Tucker, solicitor, of a son.

DEATHS.

BOVILL.—April 29, at Eastbourne, William Channel Bovill, Clerk of Assize on the Western Circuit.
BROOKSMITH.—May 5, at Cheltenham, John Brooksmith, M.A., barrister-at-law, aged sixty-three.
BROWN.—May 2, at Prince's-square, W., William Brown, barrister, aged eighty years.
RYALLS.—At Sheffield, John Ryalls, solicitor, aged eighty-four years.
VANCE.—Feb. 28, at Melbourne, William James Vance, barrister-at-law.

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LAW.—Shorthand and General Clerk desires Re-engagement; knowledge of Common Law and Conveyancing; age 24; excellent References; Salary moderate.—W. R. J., 8, Popular's-avenue, Willesden Green, N.W.

LAW.—Solicitor (25, Admitted 1886) requires Conveyancing Clerkship in old-established office or one of good connection; with or without view to partnership; country or town; highest references given.—F., "Solicitors' Journal" Office, 27, Chancery-lane, London, W.C.

TO SOLICITORS and Others.—Wanted, by a middle-aged Widow with grown-up Son, the charge of Offices or Chambers (Sister of a Law Clerk); thoroughly domesticated; highest references.—Address, M. L., 62, Norfolk-road, Dalston.

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BOOKS BOUGHT.—To Executors, Solicitors, &c.—HENRY SOTHERAN & CO., 136, Strand, and 36, Piccadilly, PURCHASE LIBRARIES or smaller collections of Books, in town or country, giving the utmost value in cash. Experienced valuers promptly sent. Removals without trouble or expense to sellers. Established 1816. Telegraphic Address, Bookmen, London.

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MR. H. S. BOWEN, B.A., LL.B. (First-class Honours in Common Law and Equity, London University, 1882), Author of "Outlines of Specific Performance," PREPARES for the Bar and Solicitors' EXAMINATIONS and London Law Degrees.—Address, 4, Stone-buildings, Lincoln's-inn, W.C.

RESULTS IN 1887.
Solicitors' Final.—20 sent up, 18 passed.
ALL sent up for Solicitors' Preliminary, Intermediate, and Intermediate LL.B., passed.
Bar Exam., Hilary, 1888.—4 sent up, 4 passed. Easter—5 sent up, 5 passed.

A BARRISTER-AT-LAW (LL.B., London, First in First-Class Honours in Jurisprudence and Roman Law, and Honoursman in Common Law and Equity) prepares for Legal Examinations. Tuition for the Bar, Solicitors' Intermediate and Final, 1st and 2nd LL.B., Studentship and Scholarship Examinations, privately or in class, at his Chambers. 1st and 2nd LL.B. Classes can now be joined. Correspondence Classes for the same can be joined at any time for the whole or part of the course.
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,, ,, ... ,, 1.15 p.m. 20s.

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Offices: 4, King-street, Cheapside, London, E.C.

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NORTHERN ASSURANCE COMPANY,
Established 1836.
LONDON: 1, Moorgate-street, E.C. ABERDEEN, Union-terrace.
INCOME & FUNDS (1886):—
Fire Premiums ... £582,000
Life Premiums ... 198,000
Interest ... 133,000
Accumulated Funds ... £3,297,000

On THURSDAY, MAY 17th, 1888.
By Direction of the Administratrix of the late Major Bruce.—Sound Investments in Public Companies.
GEORGE FARNEY BROWN is favoured with instructions to SELL by AUCTION, at the MART, Tokenhouse-yard, London, on the above date, at TWO o'clock punctually, in convenient lots, the undermentioned SHARE PROPERTY:—500 £1 Shares in the Army and Navy Co-operative Society, Limited; 50 £1 Shares in the "Bee" Land and House Property Investment Co., Limited; 20 £30 Shares in the "Bee" Permanent Benefit Mutual Building Society; 111 £5 Shares in the London and Provincial Steam Laundry Co, Limited; 250 £1 Shares in the British Patent Perforated Paper Co., Limited; 10 £5 Shares in the Northern Fishing Co., Limited. The whole of the foregoing are fully paid, and will be sold in suitable parcels.
Full particulars may be obtained of Messrs. Besant & Wills, Solicitors, Portsmouth; of Messrs. Sole, Turner, & Knight, Solicitors, 62, Aldermanbury, London; or of the Auctioneer, Offices, 3, King's-road, Southsea, and 146, Queen-street, Portsea.

FIFTY-FIFTH ANNUAL REPORT OF THE

NATIONAL PROVINCIAL BANK OF ENGLAND (LIMITED).

10th MAY, 1888.

SUBSCRIBED CAPITAL, £12,037,500.

CAPITAL—Paid, £3,227,500; Uncalled, £1,785,000; Reserve Liability, £8,025,000—Total, £12,037,500.

RESERVE FUND (invested in English Government Securities), £1,430,000.

NUMBER OF SHAREHOLDERS, 8,192.

DIRECTORS.

CHARLES BARCLAY, Esq.
GEORGE HANBURY FIELD, Esq.
MAURICE OTHO FITZGERALD, Esq.
JOHN OLIVER HANSON, Esq.
CLAUDE VILLIERS EMILIUS LAURIE, Esq.
DUNCAN MACDONALD, Esq.
GEORGE FORBES MALCOLMSON, Esq.
FRANCIS CHARLES LE MARCHANT, Esq.
HENRY PAULL, Esq.
RICHARD BLANEY WADE, Esq.
ROBERT WIGRAM, Esq.

JOINT GENERAL MANAGERS—THOMAS GEORGE ROBINSON, Esq., and FREDERICK CHURCHWARD, Esq.

SOLICITORS—ERNEST JAMES WILDE, Esq., and WALTER EDWARD MOORE, Esq.

RICHARD BLANEY WADE, Esq., IN THE CHAIR.

The Directors have the pleasure to report that after making ample provision for all bad and doubtful debts, and providing for the rebate of discount on current bills, the profits for the year 1887, including £38,305 10s. 11d. brought forward, amount to £499,636 5s. 3d. From this sum the Directors have transferred £15,000 to the Reserve (increasing that fund to £1,430,000) and £30,000 to the credit of Bank Premises Account, to provide in part for the cost of new premises at Manchester, which have become necessary, and for which an excellent site, in a most suitable locality, has been secured.

The Directors recommend that a bonus of 6 per cent. (making 19 per cent. for the year) be paid, free of Income Tax, to the Proprietors in July next, and that the balance of £31,411 5s. 3d. be carried to the profits of 1888.

The Directors report, with great regret, the death of their much esteemed colleague, John Stewart, Esq., who, during his directorship of nearly eighteen years, rendered most important and valuable services to the Bank.

For the vacancy in the direction, the Right Hon. Lord LYTTELTON, a qualified Proprietor, has offered himself as a candidate.

The Directors retiring by rotation are:—ROBERT WIGRAM, Esq.; CHARLES BARCLAY, Esq.; CLAUDE VILLIERS EMILIUS LAURIE, Esq.; all of whom, being eligible, offer themselves for re-election.

In conformity with the Act of Parliament, the Shareholders are required to elect the Auditors and fix their remuneration. Mr. Edwin Waterhouse (of Messrs. Price, Waterhouse, & Co.), and Mr. Roderick Mackay (of Messrs. R. Mackay & Co), the retiring Auditors, offer themselves for re-election.

BALANCE SHEET, 31*st December*, 1887.

LIABILITIES.

	£	s.	d.
CAPITAL:—			
40,000 Shares of £75 each, £10 10s. paid	420,000	0	0
150,625 „ £60 „ £12 „	1,807,500	0	0
	2,227,500	0	0
RESERVE FUND	1,430,000	0	0
AMOUNT due by BANK on DEPOSITS, &c.	34,811,143	17	8
ACCEPTANCES, covered by Cash or Securities	358,412	8	11
PROFIT AND LOSS ACCOUNT:—			
Balance from year 1886 ... ... £38,305 10 11			
Net Profits for year 1887 ... ... 461,330 14 4			
Less Dividend and Bonus for half-year ending 30th June (9 per cent.) £200,475 0 0	499,636	5	3
Do. for half-year ending 31st Dec. (10 per cent.) 222,750 0 0			
423,225 0 0			
Transferred to Reserve Fund 15,000 0 0			
Do. to Bank premises account 30,000 0 0			
468,225 0 0			
	31,411	5	3
	£38,858,467	11	10

ASSETS.

	£	s.	d.
CASH:—			
At Bank of England and at Head Office and Branches	2,716,656	10	6
„ Call and Short Notice	3,945,415	3	2
	6,662,071	13	8
INVESTMENTS:—			
English Government Securities £6,501,200 17 9			
Indian and Colonial Government, Railway Debenture, and other Securities 4,619,578 15 6			
	11,120,779	13	3
BILLS DISCOUNTED, LOANS, &c.	20,460,361	8	5
BANKING PREMISES in London and Country	615,254	16	6
	£38,858,467	11	10

RICHARD B. WADE,
D. MACDONALD,
ROBT. WIGRAM, } *Directors.*

T. G. ROBINSON,
F. CHURCHWARD, } *Joint General Managers.*

We beg to report that we have ascertained the correctness of the Cash Balances, and of the Money at Call and Short Notice as entered in the above Balance Sheet, and have inspected the securities representing the investments of the Bank, and found them in order. We have also examined the Balance Sheet in detail with the books at the Head Office and with the certified returns from each Branch, and in our opinion such Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs as shown by such books and returns.

EDWIN WATERHOUSE,
ROD. MACKAY, } *Auditors.*

At the Annual Meeting the Report was unanimously adopted, the retiring Directors and Auditors were re-elected, and the Right Hon. Lord Lyttelton was elected to fill the vacancy in the Direction.

The Thanks of the Proprietors were voted to the Directors, General Managers, Branch Managers, and other Officers of the Company, and to the Chairman; and a resolution of sympathy and condolence with Mrs. Stewart and the family on the death of Mr. Stewart, who for nearly eighteen years held the position of a Director of the Bank, was unanimously passed by the Proprietors.

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